# Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2012-13



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NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130) Date: 3-14-2013 NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board. To the County Superintendent of Schools: This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131) Meeting Date: March 14, 2013 Signed: President of the Governing Board CERTIFICATION OF FINANCIAL CONDITION X POSITIVE CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years. QUALIFIED CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. **NEGATIVE CERTIFICATION** As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year. Contact person for additional information on the interim report: Name: Barbara Stephens Telephone: (714) 628-4044 Title: Director-Fiscal Assistance E-mail: barbaras@orangeusd.org

# Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITE	RIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	Met

CRITE	RIA AND STANDARDS (con	itinued)	88-4	Not
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	Met	Met
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		Х
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	х	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	х	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	х	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	х	
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		14
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	· v
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	x	

S1	LEMENTAL INFORMATION Contingent Liabilities	Here we have a second s	No	_ Yes
J1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	x	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	х	

SC	EMENTAL INFORMATION (co		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment?</li> </ul>	х	
		<ul> <li>If yes, 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?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>	Х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		Х
		<ul> <li>If yes, have there been changes since first interim in self- insurance liabilities?</li> </ul>	х	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)	X	
		Classified? (Section S8B, Line 1b)	Х	
S8	Lobor Agreement Devices	Management/supervisor/confidential? (Section S8C, Line 1b)	X	
30	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		<ul> <li>Certificated? (Section S8A, Line 3)</li> </ul>	n/a	
20		<ul> <li>Classified? (Section S8B, Line 3)</li> </ul>	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	х	

	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		x
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	х	
A5	Salary Increases Exceed COLA	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?	x	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		х
Α7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

### RESOLUTION NO. 14-12-13 2012-2013

Resolution 14-12-13 appropriates excess funds and authorizes expenditure classification transfers as listed below, pursuant to California Education Code for the 2012-2013 fiscal year.

01 GENERAL FUND

Revenue	Increases	(8000's)
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	Revenue increases (8000's)				Revenue Decreases (8000's)			
Expendi	ture Decreases (1000-7000's)/Transfers From Ending Bala	ance (9700)		Expendi	ture Increases (1000-7000's)/Transfers To Ending Balance	(9700)		
8041	Secured Roll Taxes		3,531,819	8011	Revenue Limit		18,339,096	
8042	Unsecured Roll Taxes		20,086	8044	Supplemental Taxes		65,197	
8043	Prior Years' Taxes		24,892	8092	PERS Reduction Transfer		70	
8045	Education Revenue Augmentation Fund		4,917,769	8096	In-Lieu Transfers to Charters		707,399	
8047	Community Redevelopment Funds		10,599,423	8311	Current Year State Apportionments:		211,799	
8181	Special Education Entitlement		507,935	1	Special Education	(108,831)		
8182	Special Education Discretionary Grants		265,948		Economic Impact Aid - LEP	(102,968)		
8290	Other Federal:		85,307	8590	Other State Includes:		180,493	
	Title I	91,177			Targeted Instructional Improvement Blk Grant	(179,658)		
	Title III, Part A Tosches Quelle	12,574			CELD Assessment	(835)		
	Title II, Part A, Teacher Quality  Advanced Placement	1,989		8699	Other Local Revenue		682	
8434	Class Size Reduction, K-3	(20,433)	20.240	2000	Microsoft Settlement-California Government Entities	(682)		
8550	Mandated Costs Reimbursements		30,349	8998	SBX3 4 Flexibility Transfers:		0	
8677	Interagency Revenues:		19,503 1,340		CELDT Testing	121,197		
	ROP Prop 20 Lottery	50,490	1,340		School/Library Improvement Block Grant	(1,805,541)		
	Effective Reading Intervention Academy	7,500			Professional Development Block Grant Instructional Materials K-12	(1,296,209)		
	ROP Lottery	(48,410)			Class Size Reduction, 9	(883,520)		
	ROP General	(5,095)			School Counseling Prog 7-12	(802,313) (712,244)		
	ROP Adult Fee-Based	(3,145)			ROP	(712,244) (467,494)		
8710	Tuition	, ,	2,493		Arts & Music Block Grant	(388,950)		
8791	Transfer of Apportionment fr District/Charter		54,529		Teacher Credentialing Block Grant (BTSA)	(381,588)		
1300	Certificated Administrators' Salaries		14,208	***	School Safety	(361,247)		
2100	Instructional Aide Salaries		61,739		Community Based English Tutoring	(190,695)		
2900	Other Classified Salaries		750	•	Gifted & Talented	(181,990)		
3800	PERS Reduction		70		Staff Development - ELL	(122,251)		
4300	Supplies		818,813		Targeted Instructional Improvement Block Grant	(110,651)		
5100	Subagreements for Services		179,494		Staff Development - Math & Reading (AB466) SB472	(110,230)		
5600	Rentals, Leases, Repairs		27,881		Peer Assistance & Review (PAR)	(104,349)		
5800	Other Non-Instructional Operating		151,304		CAHSEE Intensive Instruction & Services	(96,583)		
9740	Restricted Ending Fund Balance		0.37		Pupil Retention Block Grant	(71,893)		
9790	Unassigned/Unappropriated		917,272.63		Specialized Secondary	(60,147)		
					Certificated Staff Mentoring Program	(29,557)		
					International Baccalaureate	(20,194)		
				į	Principal Training (AB75)	(19,397)		
					Oral Health Assessment	(15,416)		
				1100	Unrestricted General Fund	8,111,262		
				1200	Teacher Salaries Pupil Support Salaries		652,765	
				1900	Other Certificated Salaries		22,023	
				2200	Support Salaries		215,145	
				2400	Clerical & Other Office Salaries		1,935 154,520	
				3100	STRS		39,795	
				3200	PERS		16,699	
				3300	OASDI / Medicare		19,455	
				3400	Health Benefits		842,727	
				3500	State Unemployment Insurance		10,015	
				3600	Workers' Compensation		20,181	
				3700	Retiree Benefits		23,987	
				4100	Textbooks		1,306	
				4200	Other Books		13,854	
				4400	Non-Capitalized Equipment		522,757	
				5200	Travel and Conferences		54,032	
				5750	Transfers of Direct Costs-Interfund		5,655	
				5900	Communications		2,986	
				7142	Payments to County Offices		10,039	
				7299	Other Transfers		890	
				9780	Other Designations		56,127	
				9789	Reserve for Economic Uncertainties		41,296	
				•				

### RESOLUTION NO. 14-12-13 2012-2013

Resolution 14-12-13 appropriates excess funds and authorizes expenditure classification transfers as listed below, pursuant to California Education Code Section 42610, for the 2012-2013 fiscal year.

09	CHARTER	SCHOOLS	SPECIAL	REVENUE FUND
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Revenu	e Increases (8000's)		Revenue	Decreases (8000's)	
Expend	Expenditure Decreases (1000-7000's)/Transfers From Ending Balance (9700)		Expenditure Increases (1000-7000's)/Transfers To Ending Balance (9700)		
				to Ending Balance (9700)	
8096 8550 8660 5800	In Lieu Transfers to Charter Schools Mandated Costs Reimbursements Interest Other Non-Instructional Operating	388,633 16,086 6,000 45	8015 4300 4400 5600 5750	Charter Schools General Purpose Entitlement Supplies Non-Capitalized Equipment Rentals, Leases, Repairs Transfers of Direct Cost-Interfund	294,597 444 4,000 94,036 45
			7141	Payments to School Districts	17,642

### 12 CHILD DEVELOPMENT FUND

			· ····Eitt 1 OND				
Revenu	e Increases (8000's)	Re	Revenue Decreases (8000's)				
Expendi	iture Decreases (1000-7000's)/Transfers From Ending Balance (9700)	Ð	Expenditure Increases (1000-7000's)/Transfers To Ending Balance (9700)				
			, the state of the Little of t	(8700)			
2400	Clerical & Other Office Salaries	1,243	5200 Travel and Conferences	4,000			
3300	OASDI / Medicare	95	5600 Rentals, Leases, Repairs	700			
3500	State Unemployment Insurance	14	5900 Communications	3,100			
3600	Workers' Compensation	17	9740 Restricted Ending Fund Balance	5,800			
3700	Retiree Benefits	31		3,000			
4300	Supplies	4,000					
5750	Transfers of Direct Cost-Interfund	5,800					
5800	Other Non-Instructional Operating	2,400					
		# # # # # # # # # # # # # # # # # # #					

## 13 CAFETERIA FUND

Expenditure Decreases (1000-7000's)/Transfers From Ending Balance (9700)		Revenue Decreases (8000's)  Expenditure Increases (1000-7000's)/Transfers To Ending Balance (9700)	
4700 Food 5800 Other Non-Instructional Operating 6400 Equipment	79,230 20,000 2,700	4300 Supplies  4400 Non-Capitalized Equipment  5600 Rentals, Leases, Repairs  5900 Communications	58,500 27,000 15,000 1,430

### 14 DEFERRED MAINTENANCE FUND

Revenue Increases (8000's)	Revenue Decreases (8000's)	
Expenditure Decreases (1000-7000's)/Transfers From Ending Balance (9700)	Expenditure Increases (1000-7000's)/Transfers To Ending Balance (9700)	
5600 Rentals, Leases, Repairs	1,250 5800 Other Non-Instructional Operating	1,250

### RESOLUTION NO. 14-12-13 2012-2013

Resolution 14-12-13 appropriates excess funds and authorizes expenditure classification transfers as listed below, pursuant to California Education Code Section 42610, for the 2012-2013 fiscal year.

### 25 CAPITAL FACILITIES FUND

E #4 E			Revenue Decreases (8000's)  Expenditure Increases (1000-7000's)/Transfers To Ending Balance (9700)		
8660 6200 9740	Interest Buildings and Improvements of Buildings Restricted Ending Fund Balance	10,000 550 50,000	5200 Travel and Conferences	450 100	

### 35 COUNTY SCHOOL FACILITIES FUND

Nevertide Inchesses (0000 5)	Revenue Decreases (8000's)	
Expenditure Decreases (1000-7000's)/Transfers From Ending Balance (9700)	Expenditure Increases (1000-7000's)/Transfers To Ending Balance (9700)	
8660 Interest 1	127,306 5800 Other Non-Instructional Operating 1,860 6200 Buildings and Improvements of Buildings 0.16 9790 Unassigned/Unappropriated	360 128,806 0.16

### 40 SPECIAL RESERVE FUND

Revenue Increases (8000's)  Expenditure Decreases (1000-7000's)/Transfers From Ending Balance (9700)		Revenue Decreases (8000's)  Expenditure Increases (1000-7000's)/Transfers To Ending Balance (9700)				
4400 Non-Capitalized Equipment 6200 Buildings and Improvements of Buildings 9740 Restricted Ending Fund Balance	68,668 112,872 45,000	5800 Other Non-Instructional Operating 8660 Interest	174,540 52,000			

### RESOLUTION NO. 14-12-13 2012-2013

Resolution 14-12-13 appropriates excess funds and authorizes expenditure classification transfers as listed below, pursuant to California Education Code Section 42610, for the 2012-2013 fiscal year.

## 49 CAPITAL PROJECT FUND for BLENDED COMPONENT UNITS

Revenue Increases (8000's)  Expenditure Decreases (1000-7000's)/Transfers From Ending Balance (9700)	Revenue Decreases (8000's)  Expenditure Increases (1000-7000's)/Transfers To Ending Balance (9700)			
6200 Buildings/Improvements 9790 Unassigned/Unappropriated	26,841 0.35		3,538 18,203 5,100 0.35	

This is to certify that this resolution was approved by the Board of Education on: March 14, 2013

Michael L. Christensen Superintendent of Schools

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Noes:

Absent: \_\_\_\_\_\_

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim state-adopted Criteria and Standards. (Pursuant to Education Code	report was based upon and reviewed using the e (EC) sections 33129 and 42130)
Signed:	Date:
District Superintendent or Designee	382
NOTICE OF INTERIM REVIEW. All action shall be taken on this remeeting of the governing board.	port during a regular or authorized special
To the County Superintendent of Schools:  This interim report and certification of financial condition are he of the school district. (Pursuant to EC Section 42131)	ereby filed by the governing board
Meeting Date: March 14, 2013	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of this school district, I district will meet its financial obligations for the current fiscal	certify that based upon current projections this year and subsequent two fiscal years.
QUALIFIED CERTIFICATION  As President of the Governing Board of this school district, I district may not meet its financial obligations for the current	certify that based upon current projections this fiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION  As President of the Governing Board of this school district, I district will be unable to meet its financial obligations for the subsequent fiscal year.	certify that based upon current projections this remainder of the current fiscal year or for the
Contact person for additional information on the interim report:	
Name: Barbara Stephens	Telephone: (714) 628-4044
Title: Director-Fiscal Assistance	E-mail: barbaras@orangeusd.org

# Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS		Met	Not Met
Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	MEL

RITE	RIA AND STANDARDS (con	tinued)	Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	Met
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		Х
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	x	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	х	
6a	current and two subsequent fiscal years have not changed by more than five percent since first interim.		x	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	x	
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

S1	EMENTAL INFORMATION Contingent Liabilities	Llove englishment of the control of	<u>No</u>	Yes
	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	Х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	x	

S6	EMENTAL INFORMATION (co	ntinued)	No	Yes
30	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		Х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment?</li> </ul>	х	
		<ul> <li>If yes, 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?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>	Х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		Х
		<ul> <li>If yes, have there been changes since first interim in self- insurance liabilities?</li> </ul>	Х	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)	x	
		<ul> <li>Classified? (Section S8B, Line 1b)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	Х	
S8	Labor Agreement Budget	For negotiations settled since first interim, per Government Code	X	
	Revisions	Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)	n/a	
S9	Status of Other Funds	Classified? (Section S8B, Line 3)	n/a	
35	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	х	

A1	IONAL FISCAL INDICATORS		No	Yes
	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		Х
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		х
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	х	ű
A5	Salary Increases Exceed COLA	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?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		х
A7	Independent Financial System	Is the district's financial system independent from the county office system?		х
8A	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	Х	

Description ELEMENTARY	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B)
ELEMENIARY					(5)	(F)
General Education	16,831.10	16,846.57	16,730.32	16,846.57	0.00	0%
2. Special Education HIGH SCHOOL	704.29	705.65	705.65	705.65	0.00	0%
3. General Education	8,934.51	8,950.33	8,865.67	8,946.87	(3.46)	0%
4. Special Education COUNTY SUPPLEMENT	413.38	385.89	385.89	385.89	0.00	0%
5. County Community Schools	199.69	205.91	257.77	257.77	51.86	25%
6. Special Education	16.81	18.34	16.91	16.91	(1.43)	-8%
7. TOTAL, K-12 ADA	27,099.78	27,112.69	26,962.21	27,159.66	46.97	0%
ADA for Necessary Small     Schools also included     In lines 1 - 4.	0.00	0.00	0.00	0.00		
9. Regional Occupational Centers/Programs (ROC/P)*  CLASSES FOR ADULTS  10. Concurrently Enrolled					0.00	0%
Secondary Students*  11. Adults Enrolled, State Apportioned*						
<ol> <li>Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*</li> </ol>						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14) SUPPLEMENTAL INSTRUCTIONAL HOURS	27,099.78	27,112.69	26,962.21	27,159.66	46.97	
16. Elementary*						0%
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description COMMUNITY DAY SCHOOLS - Additional Fur	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Coi. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Additional   Li						
<ol> <li>ELEMENTARY</li> <li>5th &amp; 6th Hour (ADA) - Mandatory         Expelled Pupils only</li> <li>7th &amp; 8th Hour Pupil Hours (Hours)*</li> </ol>	5.00	6.64	6.64	6.64	0.00	09
20. HIGH SCHOOL  a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	26.18	26.76	26.76	26.76	0.00	0%
CHARTER SCHOOLS 21. Charter ADA funded thru the Block Grant a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00		
b. All Other Block Grant Funded Charters	2,090.31	2.090.31	2,122.52	0.00 2,122,52	0.00	09
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	32.21	2%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	2,090.31	2,090.31	2,122.52	2,122.52	32.21	2%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOL	UNTARY PUPIL TRANS	FER	Annual Control of the			
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

	T		1	
Description	Principal Appt. Software Data ID	Original	Board Approved	Projected Year
BASE REVENUE LIMIT PER ADA	Data ID	Budget	Operating Budget	Totals
Base Revenue Limit per ADA (prior year)	0025	6,495.71	6,495.71	0.405.74
2. Inflation Increase	0041	212.00	212.00	6,495.71
3. All Other Adjustments	0042, 0525	0.00	0.00	212.00
4. TOTAL, BASE REVENUE LIMIT PER ADA	0042, 0020	0.00	0.00	0.00
(Sum Lines 1 through 3)	0024	6,707.71	6,707.71	6 707 74
REVENUE LIMIT SUBJECT TO DEFICIT	1 0024	0,707.71	0,707.71	6,707.71
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,707.71	6,707.71	6 707 74
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	22.21	22.22	6,707.71 22.21
c. Revenue Limit ADA	0033	27,099.78	27,112.69	27,159.66
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	182,379,351.42	182,466,505.81	182,782,339.03
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	0.00	0.00	0.00
Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275		0.00	0.00
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	0.00	0.00	0.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines		0.00	0.00	0.00
5d through 11, plus Line 13, minus Lines 12 and 14)	0082	182,379,351.42	182,466,505.81	182,782,339.03
DEFICIT CALCULATION		102/010/00/11/2	102,400,000.01	102,702,339.03
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT		0111120	0.17120	0.11120
(Line 15 times Line 16)	0284	141,759,822.27	141,827,565.64	142,073,056.48
OTHER REVENUE LIMIT ITEMS			111,021,000.01	142,073,030.40
18. Unemployment Insurance Revenue	0060	1,612,419.00	1,612,419.00	1,612,419.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	286,631.00	289,258.00	289,188.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS		3.00	0.00	0.00
(Sum Lines 18 and 22, minus Lines 19 through 21)		1,325,788.00	1,323,161.00	1,323,231.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	143,085,610.27	143,150,726.64	143,396,287.48

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Description REVENUE LIMIT - LOCAL SOURCES	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
25. Property Taxes				
26. Miscellaneous Funds	0587	108,655,810.00	106,345,387.00	114,774,756.00
	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	186,810.00	3,909,759.00	14,509,182.00
28. Less: Charter Schools In-lieu Taxes	0595	7,780,865.00	7,612,052.00	8,319,451.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES				
(Sum Lines 25 through 27, minus Line 28)	0126	101,061,755.00	102,643,094.00	120,964,487.00
30. Charter School General Purpose Block Grant Offset				
(Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT				0.00
(Sum Line 24, minus Lines 29 and 30.				
If negative, then zero)	0111	42,023,855.27	40,507,632.64	22,431,800.48
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	1,124,873.00	1,164,922.00	1,428,186.00
33. Core Academic Program	9001			1,20,100.00
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs				
(Retained and Recommended for Retention,				
and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007		1	
38. Basic Aid "Choice"/Court Ordered Voluntary				
Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments		(10,026,919.00)	0.00	0.00
41. TOTAL, OTHER ITEMS				
(Sum Lines 33 through 40, minus Line 32)		(11,151,792.00)	(1,164,922.00)	(1,428,186.00)
42. TOTAL, STATE AID PORTION OF REVENUE				(17.1.57.1.55.1.55)
LIMIT (Sum Lines 31 and 41)				
(This amount should agree with Object 8011)		30,872,063.27	39,342,710.64	21,003,614.48
OTHER NON DEVELOPE				11,000,014.40
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	275,688.00	275,605.00	275,605.00
44. California High School Exit Exam	9002	916,605.00	916,327.00	916,327.00
45. Pupil Promotion and Retention Programs		7-1	5.0,027,00	310,321.00
(Retained and Recommended for Retention,				
and Low STAR and At Risk of Retention)	9016, 9017	173,636.00	173,585.00	173,585.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	100,764.00	100,735.00	100,735.00

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

California's indirect cost plan allows that the general administrative costs in the indirect cost plan allows that the general administrative costs in the indirect cost plan.

usin	that the general administrations that the general administrative costs in the indirect cost pool may include that portion its (maintenance and operations costs and facilities rents and leases costs) attributable to the general administration of the plant services costs attributed to general administration and included in the pool is standardized and authors the percentage of salaries and benefits relating to general administration as proxy for the percentage of square foolupied by general administration.	ffices. The
<b>A.</b>	<ol> <li>Salaries and Benefits - Other General Administration and Centralized Data Processing</li> <li>Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)</li> <li>Contracted general administrative positions not paid through payroll         <ol> <li>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.</li> <li>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.</li> </ol> </li> </ol>	4,326,359.00
В.	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)	177,982,223.00
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)	2.43%

### 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	Se	paration	Costs	0	ptional)	١
----	--------	----	----------	-------	---	----------	---

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.

### 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	.0	0

١.	ind	irect Costs	
		Other General Administration, less portion charged to restricted resources or specific goals	
		(Functions 7200-7600, objects 1000-5999, minus Line B9)	6 496 795 0
	2.	·	6,186,785.0
		(Function 7700, objects 1000-5999, minus Line B10)	4 496 450 0
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999	1,186,158.00
		goals 0000 and 9000, objects 5000-5999)	
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999,	65,000.00
		goals 0000 and 9000, objects 1000-5999)	22.222.2
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	60,000.00
		(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	467 226 O
	6.	Facilities Rents and Leases (portion relating to general administrative offices only)	467,326.88
	_	(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. 9	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)  Carry-Forward Adjustment (Part IV, Line F)	7,965,269.88
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,746,495.97
		· · · · · · · · · · · · · · · · · · ·	9,711,765.85
3.		ee Costs	
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	142,914,147.00
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	31,285,734.00
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	18,234,006.00
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,454,502.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	370,114.00
	6. 7.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	٠.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191,	<u>1,142,164.00</u>
		objects 5000-5999, minus Part III, Line A3)	
	9.	Other General Administration (portion charged to restricted resources or specific goals only)	0.00
		(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)	0.00
		(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)	0.00
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	18,764,232.12
	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
	14	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) Adult Education (Fund 11 functions 1000 6000 8100 and 8700 abitate 1000 5000 8100 and 8700 and 8700 abitate 1000 5000 8100 and 8700 and 8700 abitate 1000 5000 8100 and 8700 and 870	0.00
	15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	16.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,664,254.00
	17.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,060,507.00
	18.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	0.00
		·	227,889,660.12
	Stra	ight Indirect Cost Percentage Before Carry-Forward Adjustment	
	(Find	information only - not for use when claiming/recovering indirect costs)  A8 divided by Line B18)	
			3.509
).		minary Proposed Indirect Cost Rate	
	(For	final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/ic)	
		e A10 divided by Line B18)	

### 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.

A.	Indirect c	osts incurred in the current year (Part III, Line A8)	7,965,269.88
B.	Carry-fon	ward adjustment from prior year(s)	
	1. Carry	-forward adjustment from the second prior year	(726,633.10)
	2. Carry	-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-fon	ward adjustment for under- or over-recovery in the current year	
	1. Unde	r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (2.41%) times Part III, Line B18); zero if negative	1,746,495.97
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (2.41%) times Part III, Line B18) or (the highest rate used to er costs from any program (2.54%) times Part III, Line B18); zero if positive	0.00
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	1,746,495.97
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA n forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward ac- year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establisl	nay request that
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	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:	not applicable
	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:	not applicable
	LEA requi	est for Option 1, Option 2, or Option 3	
F.	Carry-ford	Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	
	-	•	1,746,495.97

# Orange Unified School District

# Form MYP Multiyear Projections 2012/2013 2nd Interim March 14, 2013

### Revenues

### Revenue Limit

- ◆ Decline in enrollment of 100 students for each of the next two years; attendance rate 96.186% for the next two years
- ♦ Declining enrollment protection per AB1446 in the next two years
- ♦ COLA 1.65% for 2013/14 and 2.2% for 2014/15; Deficit 22.272% for next two years
- ♦ 40.1% PERS Reduction Buyout

### Federal Revenues

- ♦ All prior year carryover expended
- $\bullet$  COLA (8.2%) sequestration decrease for 2013/14 and 0% for 2014/15

### State Revenues

- ♦ Lottery \$124 Unrestricted/ \$30 Restricted for 2013/14 and \$123.75 Unrestricted/ \$30 Restricted for 2014/15
- ♦ Mandate Block Grant \$28/ADA
- ♦ Special Education Disability Adjustment eliminated
- ♦ Categorical COLA –Special Education AB602 1.65% for 2013/14 and 2.2% for 2014/15; All other programs 0% for the next two years
- ♦ All prior year carryover expended

### Local Revenues

♦ Interest – .38% for the next two years

# Expenditures

- ♦ Based on enrollment projections, certificated staffing for TK-2 at 30:1, assuming K-3 flexibility and Collective Bargaining of higher class sizes of 33:1 expires 2012/13 for grades 3-12
- ♦ Supplemental Retirement Plan (SRP) final payment in 2012/13
- Approved 4.76% reduction of work calendars for all employee groups expires 2012/13
- 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 9.75%, PERS 21% [14% for leadership], OASDI 6.2%, Medicare 1.45%, Unemployment 1.1%, Workers' compensation 1.4%, Retiree Benefits 2.5%)
- ♦ Health Benefits 0% for all groups in 2013/14 and 2014/15, 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 in excess of 2% of total general fund expenditures

	011103	The court court court court		25.25		
		Projected Year	%		%	
1		Totals	Change	2013-14	Change	2014-15
Description	Object Codes	(Form 011)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
(Enter projections for subsequent years 1 and 2 in Columns C and 1	E- Coues	(A)	(B)	(C)	(D)	(E)
current year - Column A - is extracted)	-,	[	ŀ			
A. REVENUES AND OTHER FINANCING SOURCES		1	1			
1. Revenue Limit Sources	8010-8099	142,257,289.00	0.54%	143,030,313.40	1.82%	145 (20 102 04
2. Federal Revenues	8100-8299	16,807,894.00	-25.92%	12,451,958.00	0.00%	145,639,183.05 12,451,958.00
Other State Revenues     Other Local Revenues	8300-8599	48,898,669.00	-1.65%	48,091,082.00	-12.99%	41,845,101.00
5. Other Financing Sources	8600-8799	9,028,771.00	-4.28%	8,642,719.00	-5.61%	8,157,838.00
a. Transfers In	9000 9000					
b. Other Sources	8900-8929 8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)	0,00-0,,,	216,992,623.48	0.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES		210,392,023.46	-2.20%	212,216,072.40	-1.94%	208,094,080.05
1. Certificated Salaries						
a. Base Salaries						
b. Step & Column Adjustment				104,155,297.00		111,763,851.00
c. Cost-of-Living Adjustment				2,309,731.00		2,479,598.00
d. Other Adjustments				5,025,149.00		0.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	104,155,297.00		273,674.00		(1,640,000.00)
2. Classified Salaries	1000-1777	104,133,297.00	7.31%	111,763,851.00	0.75%	112,603,449.00
a. Base Salaries						
b. Step & Column Adjustment				33,246,152.00		35,366,880.00
c. Cost-of-Living Adjustment				641,046.00		682,033.00
d. Other Adjustments			-	1,599,476.00	36.36	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,246,152.00		(119,794.00)		0.00
3. Employee Benefits	3000-3999		6.38%	35,366,880.00	1.93%	36,048,913.00
4. Books and Supplies	4000-4999	50,257,857.00 11,722,377.00	4.42%	52,479,567.00	-1.05%	51,931,117.00
5. Services and Other Operating Expenditures	5000-5999	21,264,407.00	-48.05%	6,089,914.00	0.92%	6,145,934.00
6. Capital Outlay	6000-6999	0.00	-12.86%	18,530,317.00	3.65%	19,207,412.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(330,841.00)	3.01%	5,184,444.00	59.66%	8,277,337.00
9. Other Financing Uses	7300-7377	(330,841.00)	0.00%	(330,840.00)	0.00%	(330,841.00)
a. Transfers Out	7600-7629	964,921.00	0.00%	964,921.00	0.004/	251.221.22
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	964,921.00
10. Other Adjustments				0.00	0.00%	0.00
11. Total (Sum lines B1 thru B10)		226,313,207.00	1.65%	230,049,054.00	2.09%	0.00 234,848,242.00
C. NET INCREASE (DECREASE) IN FUND BALANCE			4.6	250,017,054.00	2.077a	234,848,242.00
(Line A6 minus line B11)		(9,320,583.52)		(17,832,981.60)		(36.754.161.06)
D. FUND BALANCE			de la la Carretta	(17,132,701.00)	The Mark Washington	(26,754,161.95)
1. Net Beginning Fund Balance (Form 01I, line F1e)	i	75,772,202.45		66,451,618.93		49 619 627 22
2. Ending Fund Balance (Sum lines C and D1)		66,451,618.93		48,618,637.33		48,618,637.33 21,864,475.38
3. Components of Ending Fund Balance (Form 011)						21,004,473.36
a. Nonspendable	9710-9719	250,000.00		250,000.00		250,000,00
b. Restricted c. Committed	9740	0.00		0.00		0.00
		,				5.50
Stabilization Arrangements     Cohen Commitment	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00	100	0.00		0.00
d. Assigned	9780	56,127.00		56,127.00		56,127.00
e. Unassigned/Unappropriated	i					20,127,00
1. Reserve for Economic Uncertainties	9789	6,789,397.00		6,901,472.00		7,045,447.00
Unassigned/Unappropriated     Total Components of Ending Fund Balance	9790	59,356,094.45		41,411,038.33		14,512,901.38
(Line D3eF must agree with line D2)						- 19 20 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
(Sale Does must agree with time DZ)		66,451,618.45	St. Rear Little	48,618,637.33		21,864,475.38

		T TOTAL TOTA				
		Projected Year	%		%	
	Object	Totals (Form 011)	Change (Cols. C-A/A)	2013-14 Projection	Change	2014-15
Description	Codes	(A)	(B)	(C)	(Cols. E-C/C) (D)	Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)				1		(E)
1. General Fund						
a. Stabilization Arrangements	9750	0.00	7 7 7 7 7 7	0.00		0.00
b. Reserve for Economic Uncertainties c. Unassigned/Unappropriated	9789	6,789,397.00		6,901,472.00		7,045,447.00
d. Negative Restricted Ending Balances	9790	59,356,094.45		41,411,038.33		14,512,901.38
(Negative resources 2000-9999) (Enter projections)	0707					
Special Reserve Fund - Noncapital Outlay (Fund 17)	979Z			0.00		0.00
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	0.00	$f(f_{\mathcal{S}}) = f(f_{\mathcal{S}})$	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)	3730	66,145,491.45		0.00		0.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		29.23%		48,312,510.33 21.00%		21,558,348.38
F. RECOMMENDED RESERVES			1.5	21.00%		9.18%
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):		# 1 2 2 1 T				
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	NO		<u> </u>			
education pass-through funds:		1.7 1.5				
1. Enter the name(s) of the SELPA(s):		+ - 1-1				
			En Lieb			
2. Special education pass-through funds		319/2 10 11/2 10 11/2 10 11/2 11/2 11/2 11/		Copyright and Copyright Co	A STATE OF THE	1 1 1 1 1
(Column A: Fund 10, resources 3300-3499 and 6500-6540,					F21 12 15 15 15 15 15 15 15 15 15 15 15 15 15	
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		
2. District ADA		0.00		0.00		0.00
Used to determine the reserve standard percentage level on line F3d		j				
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; e.	nter projections)	26 607 53				
3. Calculating the Reserves	mer projections)	26,687.53		26,591.34		26,495.16
a. Expenditures and Other Financing Uses (Line B11)		226,313,207.00		770 040 054 00	1.00	
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a	is No)	0.00		230,049,054.00		234,848,242.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	20 110)	226,313,207.00		0.00		0.00
d. Reserve Standard Percentage Level		220,313,207.00		230,049,054.00		234,848,242.00
(Refer to Form 01CSI, Criterion 10 for calculation details)						
e. Reserve Standard - By Percent (Line F3c times F3d)		3%		3%		3%
f. Reserve Standard - By Amount		6,789,396.21		6,901,471.62		7,045,447.26
(Refer to Form 01CSI, Criterion 10 for calculation details)						
g. Reserve Standard (Greater of Line F3e or F3f)		0.00		0.00		0.00
		6,789,396.21		6,901,471.62		7,045,447.26
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

		Unrestricted				
		Projected Year	%		%	
	Ohiont	Totals	Change	2013-14	Change	2014-15
Description	Object Codes	(Form 011) (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;			de la companya de la			11.0
current year - Column A - is extracted except line Ali)						
A. REVENUES AND OTHER FINANCING SOURCES  1. Revenue Limit Sources	8010-8099	136,193,781.00		1 2 4 F 7 A		
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,707.71	1.65%	6,818.71	2.21%	6,969.71
<ul> <li>b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b.</li> </ul>	ID 0719)	22.21	1.62%	22.57	2.22%	23.07
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033) d. Total Base Revenue Limit ([Line Ala plus Alb] times Alc) (ID	0024 0224)	27,159.66	-1.08%	26,867.38	-0.36%	26,771.19
e. Other Revenue Limit (Form RLI, lines 6 thru 14)	0034, 0724)	182,782,339.03 0.00	0.56%	183,807,269.45	1.85% 0.00%	187,205,042.01
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1c	e, ID 0082)	182,782,339.03	0.56%	183,807,269.45	1.85%	187,205,042.01
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficited Revenue Limit (Line Alf times line Alg) (ID 0284) i. Plus: Other Adjustments (e.g., basic aid, charter schools		142,073,056.48	0.56%	142,869,714.40	1.85%	145,510,735.05
object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(6,063,508.00)	1.65%	(6,163,849.00)	2.21%	(6,300,347.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		184,233.00	-12.83%	160,599.00	-20.02%	128,448.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		176 102 501 40				
2. Federal Revenues	8100-8299	136,193,781.48 210,501.00	0.49% -99.06%	136,866,464.40	1.81%	139,338,836.05
3. Other State Revenues	8300-8599	20,833,283.00	-1.39%	20,543,363.00	0.00% -23.68%	1,974.00 15,677,770.00
4. Other Local Revenues	8600-8799	7,130,653.00	0.29%	7,150,981.00	0.83%	7,210,250.00
5. Other Financing Sources a. Transfers In	9000 9020					
b. Other Sources	8900-8929 8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(19,573,848.00)	23.68%	(24,209,071.00)	0.00%	(24,430,324.00)
6. Total (Sum lines All thru A5)		144,794,370.48	-3.07%	140,353,711.40	-1.82%	137,798,506.05
B. EXPENDITURES AND OTHER FINANCING USES			ing the second		2000	151,170,1200.05
Certificated Salaries						
a. Base Salaries				78,052,987.00	in the same	85,153,841.00
b. Step & Column Adjustment		36 C P P 1		1,716,080.00		1,874,670.00
c. Cost-of-Living Adjustment				3,765,100.00		1,074,070.00
d. Other Adjustments				1,619,674.00		495,000.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	78,052,987.00	9.10%	85,153,841.00	2.78%	87,523,511.00
2. Classified Salaries						-1,000,011,00
a. Base Salaries				17,899,063.00		19,013,466.00
b. Step & Column Adjustment				341,254.00		362,542.00
c. Cost-of-Living Adjustment				860,943.00		,
d. Other Adjustments			10 V 10 V 10 V	(87,794.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,899,063.00	6.23%	19,013,466.00	1.91%	19,376,008.00
3. Employee Benefits	3000-3999	37,735,713.00	4.00%	39,244,847.00	-0.29%	39,130,152.00
4. Books and Supplies	4000-4999	4,426,545.00	-15.60%	3,735,868.00	0.00%	3,735,869.00
5. Services and Other Operating Expenditures	5000-5999	9,823,743.00	0.84%	9,906,331.00	3.48%	10,251,445.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
	0-7299, 7400-7499		2.94%	3,685,248.00	82.61%	6,729,713.00
8. Other Outgo - Transfers of Indirect Costs     9. Other Financing Uses	7300-7399	(1,886,698.00)	35.31%	(2,552,908.00)	-14.06%	(2,194,030.00)
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)		149,631,515.00	5.72%	158,186,693.00	4.02%	164,552,668.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						11.,112,000.00
(Line A6 minus line B11)		(4,837,144.52)		(17,832,981.60)		(26,754,161.95)
D. FUND BALANCE	-		12.45			
Net Beginning Fund Balance (Form 01I, line F1e)		71,288,763.45	44.2	66,451,618.93		48,618,637.33
2. Ending Fund Balance (Sum lines C and D1)		66,451,618.93		48,618,637.33		21,864,475.38
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	250,000.00		250,000.00		250,000.00
b. Restricted	9740		e Prince 2			
c. Committed						A STATE OF THE STA
1. Stabilization Arrangements	9750	0.00	34 14 2			
2. Other Commitments	9760	0.00				
d. Assigned	9780	56,127.00		56,127.00		56,127.00
e. Unassigned/Unappropriated	_				3.34%	
1. Reserve for Economic Uncertainties	9789	6,789,397.00		6,901,472.00		7,045,447.00
2. Unassigned/Unappropriated	9790	59,356,094.45		41,411,038.33		14,512,901.38
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		66,451,618.45		48,618,637.33		

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C)	2014-15 Projection (E)
E. AVAILABLE RESERVES			the state of the		Carlo Carlo Carlo	(E)
1. General Fund			+2			
a. Stabilization Arrangements	9750	0.00		0.00		
b. Reserve for Economic Uncertainties	9789	6,789,397.00		6,901,472.00		0.0
c. Unassigned/Unappropriated	9790	59,356,094,45		41,411,038.33		7,045,447.0
Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)		22/22/22 11.12		71,711,038.33		14,512,901.3
2. Special Reserve Fund - Noncapital Outlay (Fund 17)				1		
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)		66,145,491.45		48,312,510.33	-	21,558,348.3

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 2013/14 \$3.8M certificated and \$861K classified increase due to expiration of negotiated reduction of 4 non-teaching and 5 instructional workdays. \$2M certificated increase due to expiration of collective bargaining agreement of higher class sizes, column movement limits and reduced stipends; net with decline in enrollment and \$407K offset for the restoration of one furlough day FY13. \$88K reduction for the restoration of one furlough day FY13 net with an increase in restricted classified salary continuing with unrestricted funding, pending further layoff action; net with a decrease commensurate with a decline in

		Restricted				
Description	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2013-14 Projection	% Change (Cols. E-C/C)	2014-15 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES					1	
1. Revenue Limit Sources	8010-8099	6,063,508.00	1.65%	6,163,849.00	2.210/	6 300 347 00
2. Federal Revenues	8100-8299	16,597,393.00	-24.99%	12,449,984.00	2.21% 0.00%	6,300,347.00 12,449,984.00
Other State Revenues     Other Local Revenues	8300-8599	28,065,386.00	-1.84%	27,547,719.00	-5.01%	26,167,331.00
5. Other Financing Sources	8600-8799	1,898,118.00	-21.41%	1,491,738.00	-36.48%	947,588.00
a. Transfers In	8900-8929	0.00	0.00%		0.000/	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	19,573,848.00	23.68%	24,209,071.00	0.91%	24,430,324.00
6. Total (Sum lines A1 thru A5)		72,198,253.00	-0.47%	71,862,361.00	-2.18%	70,295,574.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				26,102,310.00		26,610,010.00
b. Step & Column Adjustment				593,651.00		604,928.00
c. Cost-of-Living Adjustment				1,260,049.00		004,728.00
d. Other Adjustments				(1,346,000.00)		(2,135,000.00)
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	26,102,310.00	1.95%	26,610,010.00	-5.75%	25,079,938.00
2. Classified Salaries						25,075,538.00
a. Base Salaries				15,347,089.00		16,353,414.00
b. Step & Column Adjustment				299,792.00		319,491.00
c. Cost-of-Living Adjustment		6.62		738,533.00		315,451.00
d. Other Adjustments				(32,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,347,089.00	6.56%	16,353,414.00	1.95%	16,672,905.00
3. Employee Benefits	3000-3999	12,522,144.00	5.69%	13,234,720.00	-3.28%	12,800,965.00
4. Books and Supplies	4000-4999	7,295,832.00	-67.73%	2,354,046.00	2.38%	2,410,065.00
5. Services and Other Operating Expenditures	5000-5999	11,440,664.00	-24.62%	8,623,986.00	3.85%	8,955,967.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,452,875.00	3.19%	1,499,196.00	3.23%	1,547,624.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,555,857.00	42.82%	2,222,068.00	-16.15%	1,863,189.00
9. Other Financing Uses					10.1376	1,003,109.00
a. Transfers Out	7600-7629	964,921.00	0.00%	964,921.00	0.00%	964,921.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		76,681,692.00	-6.28%	71,862,361.00	-2.18%	70,295,574.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,483,439.00)	4)(4)	0.00	15.7	0.00
D. FUND BALANCE			1.4			
1. Net Beginning Fund Balance (Form 01I, line F1e)		4,483,439.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted c. Committed	9740	0.00		0.00	14.0	
1. Stabilization Arrangements	0740					
2. Other Commitments	9750					
d. Assigned	9760			4.5		
e. Unassigned/Unappropriated	9780					
Reserve for Economic Uncertainties	0770					
Conomic Uncertainties     Unassigned/Unappropriated	9789					100
f. Total Components of Ending Fund Balance	9790	0.00		0.00		0.00
(Line D3f must agree with line D2)						
(Zame Dat minat agree with title D2)		0.00		0,00		0.00

D--- 4

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES		100	The State of	The second section	Eth Cartes on	
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c) F. ASSUMPTIONS						

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

Bld/B2d 2013/14 \$1.2M certificated and \$738K classified increase due to expiration of negotiated reduction of 4 non-teaching and 5 instructional workdays; net with \$596K reduction in QEIA classes, \$750K additional reductions required to match revenues and \$32K restricted classified salary continuing with unrestricted funding, pending further layoff action. 2014/15 FY15 is the last year the District will receive QEIA funding and \$675K restricted certificated salary continuing with unrestrictedfunding, pending further layoff action.

# Second Interim 2012-13 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

30 66621 0000000 Form NCMOE

0.41.4.7	Fur	ds 01, 09, an	d 62	2012-13
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	235,430,970.0
B. Less all federal expenditures not allowed for MOE				
(Resources 3000-5999, except				
3355 and 3385)	All	All	1000-7999	18,950,791.0
·	741	- OII	1000-7999	10,930,791.0
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
Community Services	All	5000-5999	1000-7999 except 3801-3802	90,490.0
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.0
	1,100 1,100	0000 0000	5400-5450.	0.0
3. Debt Service	All	9100	5800, 7430-	2 922 252 4
	All	8100	7439	3,822,250.0
4. Other Transfers Out	All	9200	7200-7299	122,748.0
5. Interfund Transfers Out				
5. Interfund Transfers Out	All	9300	7600-7629	964,921.0
6. All Other Financing Uses		9100	7699	
o. All Other Financing Oses	All	9200	7651	0.0
7 Names		All except 5000-5999.	1000-7999 except	
7. Nonagency	7100-7199	9000-9999	3801-3802	2,444,241.0
<ol><li>Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)</li></ol>				
obsides of delivious for willow talkforms received)	All	All	0740	4 439 500 0
	All	All	8710	1,138,599.0
9. PERS Reduction	All	All	3801-3802	246,917.0
Supplemental expenditures made as a result of a     Presidentially declared disaster	Manually	entered. Must	not include	
,	expenditure	s in lines B, C D2.	1-C9, D1, or	0.0
11. Total state and local expenditures not				
allowed for MOE calculation				
(Sum lines C1 through C10)				8,830,166.0
			1000-7143,	0,000,100.0
D. Plus additional MOE expenditures:			7300-7439	
<ol> <li>Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</li> </ol>	All	A11	minus	0.0
( and to and the first the grants, and it as it		All	8000-8699	0.0
2. Expenditures to cover deficits for student body activities		entered. Must itures in lines		0.0
E. Total expenditures before adjustments				
(Line A minus lines B and C11, plus lines D1 and D2)				207,650,013.0
F. Charter school expenditure adjustments (From Section V)				0.0
3. Total expenditures subject to MOE (Line E plus Line F)				207 650 042 6
lifornia Dept of Education	and to tome 17		A company of the company	207,650,013.0
CS Financial Reporting Software - 2012.2.0				

# Second Interim 2012-13 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

30 66621 0000000 Form NCMOE

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form Al, Column C, lines 1 - 4, plus lines 23 and 25)*		28,810.05
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)		28,810.05
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		28,810.05
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,207.55
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year		
expenditure amount.)	181,473,049 11	6,260.96
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	181,473,049.11	6,260.96
B. Required effort (Line A.2 times 90%)	163,325,744.20	5,634.86
C. Current year expenditures (Line I.G and Line II.F)	207,650,013.00	7,207.55
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

# Second Interim 2012-13 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

30 66621 0000000 Form NCMOE

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III

are positive)				
	Fur	ıds 01, 09, an	d 62	
Education Jobs Fund Expenditures (Resource 3205)	Goals	Functions	Objects	2012-13 Expenditures
A. Expenditures available to apply to deficiency:		1		
All Resource 3205 Expenditures	All	All	1000-7999	0.00
Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
Supplemental expenditures made as a result of a     Presidentially declared disaster.		entered. Must ires previously		
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
Expenditures to cover deficits for student body activities	Manually e expenditu	entered. Must ures previously	not include y included.	
Total Education Jobs Fund expenditures available to apply to deficiency      Total Education Jobs Fund expenditures available to apply to deficiency      Total Education Jobs Fund expenditures available to apply to deficiency				
(Line IV.A1 minus Line IV.A2j plus Line IV.A3a)	THE CHARLE			0.00

# Second Interim 2012-13 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

30 66621 0000000 Form NCMOE

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

are positive) (continued)		
Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed)		
(Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	207,650,013.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,207.55
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment.	MOE	Met
(If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)		
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B)		
(Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

# Second Interim 2012-13 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

30 66621 0000000 Form NCMOE

SECTION V - Detail of Charter School Adjustments (used in Section I, I	Line F and Section II, Lin	ie D)
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
8		
Total charter school adjustments	-	
SECTION VI - Detail of Adjustments to Base Expenditures (used in Sec	0.00	0.00
Description of Adjustments	Total Expenditures	Expenditures
	Expenditures	Per ADA
Total adjustments to base expenditures	0.00	0.00

30 66621 0000000 Report SEMAI

Second Interim
Special Education Maintenance of Effort
2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison

Orange Unified Orange County

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2012-13

		Special Education, Unspecified	Regionalized	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled		
Object Code	UNDUPLICATED PUPIL COUNT	(Loosi Boor)	(Doal Buou)	(coal suco)	01/6 B05)	(2021 3/30)	(ne/e igos)	(0.7)c 1805)	Adjustments	3,181
TOTAL PR	TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	rces 0000-9999)								
1000-1999	99 Certificated Salaries	200,681.00	0.00	695,459.00	18,240.00	1,288,200.00	1,938,191.00	12,896,738.00		17,037,509.00
2000-2999	9 Classified Salaries	400,240.00	00'0	82,072.00	00:00	766,257.00	3,273,776.00	6,039,727.00		10,562,072.00
3000-3999		244,308.00	00'0	185,934.00	6,138.00	523,560.00	2,116,758.00	5,226,051.00		8,302,749.00
4000-4999		7,375.00	00:0	00.00	00'0	26,191.00	490,421.00	52,446.00		576,433.00
5000-5999		553,938.00	00:00	5,700.00	00'0	7,210.00	5,046,359.00	1,948,336.00		7,561,543.00
6669-0009		00'0	00:00	00.0	00'0	00'0	00.00	0.00		0.00
7130	State Special Schools	0.00	00:00	0.00	00:0	0.00	8,000.00	00.00		8,000.00
7430-7439		00.0	00:00	00:00	00:00	0.00	243,728.00	00.00		243,728.00
	Total Direct Costs	1,406,542.00	0.00	969,165.00	24,378.00	2,611,418.00	13,117,233.00	26,163,298.00	00:00	44,292,034.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	2,031.00	9,451.00	93,509.00	804,287.00		909,278.00
7350	Transfers of Indirect Costs - Interfund	00.0	00.00	00:00	0.00	00'0	00.00	00.00		0.00
	Total Indirect Costs	00.0	00.00	00:00	2,031.00	9,451.00	93,509.00	804,287.00	00.00	909,278.00
	TOTAL COSTS	1,406,542.00	00:00	969,165.00	26,409.00	2,620,869.00	13,210,742.00	26,967,585.00	00:0	45,201,312.00
STATE AN	STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3:	& 62; resources 000		3355, 3360, 3370,	30, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)	(6666-000)				
1000-1999	9 Certificated Salaries	200,681.00	0.00	5,000.00	18,240.00	199,137.00	1,633,944.00	12,763,931.00		14,820,933.00
2000-2999		139,812.00	00.00	43,036.00	00.00	508,140.00	2,240,818.00	4,462,336.00		7,394,142.00
3000-3999	9 Employee Benefits	104,024.00	0.00	21,331.00	6,138.00	89,786.00	1,426,198.00	4,407,963.00		6,055,440.00
4000-4999		7,375.00	00:00	00'0	0.00	14,025.00	490,421.00	52,158.00		563,979.00
5000-5999		553,938.00	0.00	5,700.00	0.00	6,866.00	4,741,295.00	1,947,466.00		7,255,265.00
- 6000-6999		00:00	00:0	00'0	0.00	0.00	00.00	00:00		0.00
7130	State Special Schools	00'0	0.00	00.00	0.00	00:00	8,000.00	00.00		8,000.00
7430-7439		00:0	0.00	00.0	0.00	0.00	243,728.00	00.00		243,728.00
	Total Direct Costs	1,005,830.00	0.00	75,067.00	24,378.00	817,954.00	10,784,404.00	23,633,854.00	0.00	36,341,487.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	2,031.00	0.00	79,330.00	656,558.00		737,919.00
7350	Transfers of Indirect Costs - Interfund	00'0	0.00	00.00	00.00	00:00	00:00	0.00		0.00
	Total Indirect Costs	00:00	00'0	00.00	2,031.00	00:00	79,330.00	656,558.00	0.00	737,919.00
	TOTAL BEFORE OBJECT 8980	1,005,830.00	00:0	75,067.00	26,409.00	817,954.00	10,863,734.00	24,290,412.00	00.00	37,079,406.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3356, 3350, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS.							i i		866,908.00 37,946,314.00

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Second Interim
Special Education Maintenance of Effort
2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison
2012-13 Projected Expenditures by LEA (LP-I)

Orange Unified Orange County

		Special Education,	Regionalized	Regionalized Program	Special	Special Education, Preschool	Spec. Education, Ages 5-22	Spec. Education, Ages 5-22 Nonseverely		
Object Code	Description	Unspecified (Goal 5001)	Services (Goal 5050)	Specialist (Goal 5060)	Education, infants (Goal 5710)	Students (Goal 5730)	Severely Disabled (Goal 5750)	Disabled (Goal 5770)	Adjustments*	Total
LOCAL PRO	JECTED EXPENDITU	ces 0000-1999 & 80	(6666-00							
1000-1999	9 Certificated Salaries	136,033.00	00:00	5,000.00	0.00	0.00	0.00	27,000.00		168,033.00
2000-2999	3 Classified Salaries	118,374.00	00.0	43,036.00	00:00	0.00	0.00	4,000.00		165,410.00
3000-3999	3 Employee Benefits	85,626.00	0.00	21,331.00	00'0	0.00	00:0	4,381.00		111,338.00
4000-4999	Books and Supplies	1,700.00	0.00	0.00	00:00	00'0	171.00	1,093.00		2,964.00
5000-5999	Services and Other Operating Expenditures	418,450.00	00.00	5,700.00	00.00	2,000.00	00:00	00.0		426,150.00
6669-0009	3 Capital Outlay	0.00	0.00	0.00	00.00	00:00	00:0	00.00		00.00
7130	State Special Schools	0.00	0.00	0.00	00.00	0.00	0.00	0.00		00.00
7430-7439	Debt Service	00:00	0.00	0.00	0.00	00:00	00:00	00.00		00.00
	Total Direct Costs	760,183.00	00.00	75,067.00	00.00	2,000.00	171.00	36,474.00	00:0	873,895.00
7310	Transfers of Indiand Costs	000	00 0	000	6	000	800			000
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	00:0	00:00	0.00	0.00	0.00		00:0
	Total Indirect Costs	00:00	0.00	0.00	0.00	00.00	00:00	0.00	00:00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	760,183.00	00.0	75,067.00	00'0	2,000.00	171.00	36,474.00	00:0	873,895.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									5 838 221 00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources 3330, 3340, 3355, 3380.									866,908.00
	3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									11,754,102.00

<sup>\*</sup> Attach an additional sheet with explanations of any amounts In the Adjustments column.

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# Second Interim Special Education Maintenance of Effort 2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison 2011-12 Actual Expenditures by LEA (LA-I)

Orange Unified Orange County

Particular   Par											
0.00         681,487.16         17,622.70         1,520,814.96         1,579,834.42         1,579,304.57         1,620,207.00           0.00         40,256.61         0.00         742,562.27         3,449,824.45         6,116,096.61         10,620,7           0.00         40,256.61         0.00         773,353.71         2,946,623.44         1,816,793.77         4,850,19           0.00         21,30.99         0.00         7,336.31         2,946,623.44         1,825,864.52         4,850,80           0.00         0.00         0.00         7,336.77         2,494,623.44         2,486,12.91         4,850,90           0.00         0.00         0.00         0.00         0.00         0.00         2,437,284         2,567,913.78         4,850,00           0.00         0.00         0.00         0.00         0.00         2,437,284         2,567,913.78         0.00         4,552,00           0.00         0.00         0.00         0.00         0.00         0.00         2,437,284         0.00         4,562,00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00	Object Coo		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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
0.00         681,467.16         17,522.70         1,230,814.96         1,678,934.42         12,301,304.57           0.00         40,250.81         0.00         742,562.27         3,448,924.45         6,116,096.41           0.00         172,355.69         6,118.46         505,607.67         2,150,484.13         5,191,679.61           0.00         1.00         978,33         17,336.31         2,556,607.87         3,49,861.80           0.00         2.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00		UNDUPLICATED PUPIL COUNT									3,335
0.00         68146716         71,522.70         1,256.2472         1,475.342         1,157.344.57         1,150.345.7           0.00         40,250.81         6,118.46         505,607.87         2,150,484.35         6,116.096.81           0.00         17,235.88         6,118.46         505,607.87         2,150,484.35         6,116.096.81           0.00         0.00         0.00         7,336.31         2,494.65.34         1,893,586.22           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         247,728.4         6,412.49           0.00         0.00         0.00         0.00         247,728.4         6,412.79         0.00           0.00         0.00         0.00         0.00         247,728.4         6,418.77         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00 <td< td=""><td>TOTAL AC</td><td>TUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources</td><td>(6666-0000</td><td></td><td></td><td></td><td></td><td></td><td></td><td>a.</td><td></td></td<>	TOTAL AC	TUAL EXPENDITURES (Funds 01, 09, & 62; resources	(6666-0000							a.	
0.00         40,250,81         0.00         745,582,27         3,449,882,45         6,116,096,61         10           0.00         172,356,80         6.114,46         505,607,67         2,150,445,11         5,191,679,37         10           0.00         21,430,80         0.00         7,305,67         2,150,445,11         5,191,679,37         10           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00	1000-1999		129,747.49	00.0	681,467.16	17,622.70	1,230,814.96		12,301,304.57		16,039,891.30
0.00         172,355,68         6,114,46         56,607,67         2,150,444,13         5,191,679,37         8           0.00         21,40.08         0.00         97,33         1,7336,31         2,450,458,34         1,483,588,52         4           0.00         20,00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         40           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         40           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         40           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <td< td=""><td>2000-2995</td><td></td><td>271,941.78</td><td>0.00</td><td>40,250.81</td><td>0.00</td><td>742,562.27</td><td>3,449,892.45</td><td>6,116,096.61</td><td></td><td>10,620,743.92</td></td<>	2000-2995		271,941.78	0.00	40,250.81	0.00	742,562.27	3,449,892.45	6,116,096.61		10,620,743.92
0.00         979.33         17.336.31         SSB.744.51         49.851.80         4           0.00         21,430.98         0.00         7,303.67         2,434,625.34         1,893,686.52         4           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         1,820.80         8.288.00         63,875.44         25,417.91         0.00           0.00         1,820.86         8.288.00         0.00         0.00         0.00         0.00           0.00         1,820.86         8.288.00         0.00         0.00         0.00         0.00           0.00         1,820.86         8.288.00         0.00         0.00         0.00         0.00         0.00           0.00         1,820.86         8.288.00         0.00         0.00         0.00         0.00         0.00         0.00	3000-3999		151,686.09	00.00	172,355.69	6,118.46	505,607.67	2,150,484.13	5,191,679.37		8,177,931,41
0.00         2.1,430.88         0.00         7,303.67         2,494,625.34         1,883,568.52         4,883           0.00         <	4000-4995		6,378.90	00:00	00:00	979.33	17,336.31	595,744.51	49,851.80		670,290.85
0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         40,552           0.00         0.00         0.00         0.00         0.00         0.00         40,552           0.00         0.00         0.00         0.00         0.00         0.00         40,552           0.00         0.00         0.00         0.00         0.00         0.00         40,552           0.00         0.00         0.00         0.00         0.00         0.00         40,552           0.00         0.00         0.00         0.00         0.00         0.00         40,552           0.00         0.00         0.00         2,51,131.28         1,164,21.37         0.00         41,552           0.00         0.00         0.00         2,21,131.28         1,179,401.13         0.00         41,552           0.00         0.00         2,21,131.28         1,179,401.37         0.00         41,552           0.00	5000-5999		443,890.06	00:00	21,430.98	00.00	7,303.67	2,494,625.34	1,883,568.52		4,850,818,57
0.00         0.00 <th< td=""><td>5669-0009</td><td></td><td>00:00</td><td>0.00</td><td>00'0</td><td>0.00</td><td>00:00</td><td></td><td>00.0</td><td></td><td>0.00</td></th<>	5669-0009		00:00	0.00	00'0	0.00	00:00		00.0		0.00
0.00         0.00         0.00         243,728.44         25,412.91         20           0.00         915,504.64         24,720.48         1,0,614,635.29         25,567,913.78         0.00         40,55           0.00         0.00         1,820.86         8,288.00         63,675.64         648,877.54         0.00         40,55           0.00         0.00         0.00         1,820.86         8,288.00         63,675.64         648,877.54         0.00         2,00           0.00         0.00         1,820.86         8,288.00         63,675.64         648,877.54         0.00         2,00           0.00         0.00         1,820.88         8,288.00         63,675.64         648,877.54         0.00         7,13           0.00         0.00         1,820.88         1,820.88         1,144,205.29         0,00         1,13           0.00         1,934.64         1,0678.310.93         2,114,400.11         2,21         0,00         1,13           0.00         1,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0	7130	State Special Schools	0.00	00:00	00.00	00.00	00.0		0.00		1,226.00
0.00         915,504,64         24,720,49         2,503,624,88         10,614,635,29         25,667,913.78         0.00         40,00           0.00 <td>7430-7435</td> <td></td> <td>00:00</td> <td>00.00</td> <td>00'0</td> <td>00:00</td> <td>00.00</td> <td></td> <td>25,412.91</td> <td></td> <td>269,141.35</td>	7430-7435		00:00	00.00	00'0	00:00	00.00		25,412.91		269,141.35
0.00         0.00         1,820.86         8,288.00         63,675.64         648,877.54         722           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         722           0.00         915,504.64         26,541.35         2,511,912.88         10,678.310.33         26,216,791.32         0.00         724           0.00         315,504.64         26,541.35         2,511,912.88         10,678.310.33         26,216,791.32         0.00         41,325           0.00         326,186.02         0.00         254,249.51         726,055.47         1,194,205.29         0.00         41,325           0.00         395,580.07         0.00         254,249.51         726,055.47         1,567,214.19         2,344           0.00<		Total Direct Costs	1,003,644.32	00.00	915,504.64	24,720.49	2,503,624.88		25,567,913.78	00.0	40,630,043.40
0.00         0.00         0.00         0.00         0.00         2.019           0.00         1,820.86         8,288.00         63,675.64         648,877.54         0.00         722           0.00         915,504.64         26,541.35         2,511,912.88         10,678,310.83         26,216,791.32         0.00         41,325           0.00         581,664.02         26,541.35         2,511,912.88         10,678,310.83         26,216,791.32         0.00         41,325           0.00         581,664.02         2,600         254,249.51         726,056.87         1,194,205.29         3,044           0.00         395,671,151.61         526,095.47         1,194,205.29         3,044           0.00         0.00         0.00         1,119,400.11         2,318           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00<	7310	Transfers of Indirect Costs	0.00	00:0	0.00	1,820.86	8,288.00	63,675.64	648,877,54		722.662.04
0.00         1,820.86         6,288.00         63,875.64         648,877.54         0.00         722           0.00         915,504,6         26,51.35         2,51,312.88         10,678,310.93         26,216,781.32         0.00         722           0.00         915,504,0         26,54.35         2,51,312.88         10,678,310.93         26,216,781.32         0.00         41,352           0.00         39,586,0         0.00         254,249.51         726,055.47         1,567,214.19         2,638           0.00         0.00         0.00         254,249.51         726,055.47         1,194,205.29         0.00         1,194,205.29         0.00         1,194,205.29         0.00         1,194,205.29         0.00	7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.0		0.00		0.00
0.00         0.00         1,820.86         8,288.00         63,675.64         648,877.54         0.00         722           0.00         915,504.64         26,541.35         2,511,912.88         10,678.310.33         26,216,791.32         0.00         41,352           0,00         581,564.64         26,541.35         2,511,912.88         10,678.310.33         26,216,791.32         0.00         41,352           0,00         581,664.02         0.00         224,249.51         726,656.87         1,194,205.29         2,044           0,00         15,616.21         0.00         224,249.51         726,656.47         1,194,205.29         2,344           0,00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0,00         0.00	PCRA	Program Cost Report Allocations (non-add)	2,019,740.87						THE STATE OF THE PARTY OF THE P		2.019.740.87
0,00         915,504,64         26,541.35         2,511,912.88         10,678,310.93         26,216,791.32         0,00         41,352           0,0         9815,504,64         26,541.35         2,511,912.88         10,678,310.93         26,216,791.32         0,00         41,352           0,00         581,664,02         0,00         254,249.51         726,055.47         1,194,205.39         3,044           0,00         150,924.96         0,00         397,451.32         0,00         0,00         1,1194,205.3         2,144,19         2,184           0,00         150,924.96         0,00 <td></td> <td>Total Indirect Costs</td> <td>00:00</td> <td>00.0</td> <td>0.00</td> <td>1,820.86</td> <td>8,288.00</td> <td>63,675.64</td> <td>648,877.54</td> <td>0.00</td> <td>722.662.04</td>		Total Indirect Costs	00:00	00.0	0.00	1,820.86	8,288.00	63,675.64	648,877.54	0.00	722.662.04
0,000         0,000 <th< td=""><td></td><td>TOTAL COSTS</td><td>1,003,644.32</td><td>00:00</td><td>915,504.64</td><td>26,541.35</td><td>2,511,912.88</td><td></td><td>26.216,791.32</td><td>00:0</td><td>41.352.705.44</td></th<>		TOTAL COSTS	1,003,644.32	00:00	915,504.64	26,541.35	2,511,912.88		26.216,791.32	00:0	41.352.705.44
0.00         581,664.02         0.00         999,079.54         268,566.85         1,194,205.29         3,044           0.00         39,586.07         0.00         254,249.51         726,055.47         1,567,214.19         2,838           0.00         160,924.96         0.00         397,151.81         526,083.36         1,119,400.11         2,314           0.00         0.00         0.00         0.00         0.00         0.00         0.00         1,519,400.11         2,314           0.00	FEDERAL A	ACTUAL EXPENDITURES (Funds 01, 09, and 62; resor	rces 3000-5999, exce	pt 3330, 3340, 3355	5, 3360, 3370, 3375,	3385, &		L			
Classified Salaries         251,866.44         0.00         39,586.07         0.00         264,249.51         7,567,214.19         2,633           Employee Behrelits         121,866.44         0.00         150,00         0.00         0.00         1,156.22         0.00         1,116,00.1         2,314           Books and Supplies         0.00         0.00         0.00         0.00         0.00         1,116,22         0.00         0.00         1,116,00 <td< td=""><td>1000-1999</td><td>Certificated Salaries</td><td>576.37</td><td>00:00</td><td>581,664.02</td><td>0.00</td><td>999,079.54</td><td>268,566.85</td><td>1,194,205.29</td><td></td><td>3,044,092.07</td></td<>	1000-1999	Certificated Salaries	576.37	00:00	581,664.02	0.00	999,079.54	268,566.85	1,194,205.29		3,044,092.07
Employee Benefits         Employee Benefits         0.00         150.924.96         0.00         397.151.81         526.083.36         1,119,400.11         2,314           Services and Supplies         0.00 <t< td=""><td>2000-2999</td><td></td><td>251,866.44</td><td>00:00</td><td>39,558.07</td><td>0.00</td><td>254,249.51</td><td>726,055.47</td><td>1,567,214.19</td><td></td><td>2,838,943.68</td></t<>	2000-2999		251,866.44	00:00	39,558.07	0.00	254,249.51	726,055.47	1,567,214.19		2,838,943.68
Books and Supplies         0.66         0.00         0.00         0.50         0.50         0.00 <td>3000-3999</td> <td></td> <td>121,132.87</td> <td>00:00</td> <td>150,924.96</td> <td>00'0</td> <td>397,151.81</td> <td>526,093.36</td> <td>1,119,400.11</td> <td></td> <td>2,314,703.11</td>	3000-3999		121,132.87	00:00	150,924.96	00'0	397,151.81	526,093.36	1,119,400.11		2,314,703.11
Services and Other Operating Expenditures         0.00 </td <td>4000-4999</td> <td></td> <td>09:0</td> <td>00.00</td> <td>0.00</td> <td>0.00</td> <td>1,618.22</td> <td>00.00</td> <td>00.00</td> <td></td> <td>1,618.82</td>	4000-4999		09:0	00.00	0.00	0.00	1,618.22	00.00	00.00		1,618.82
Capital Outlay         Capital Outlay         0.00         0	5000-5999		00.00	00:00	00.00	00'0	00'0		870.00		870.00
State Special Schools         0.00	6669-0009		0.00	0.00	00:0	0.00	00:00	00.00	00.00		00.00
Debt Service         0.00	7130	State Special Schools	00:00	0.00	0.00	0.00	0.00	0.00	0.00		00.0
Transfers of Indirect Costs         373,576.28         0.00         772,147.05         0.00         1,520,715.68         3,881,689.59         0.00         8,200,215           Transfers of Indirect Costs         0.00         0.00         0.00         0.00         0.00         110,353.68         0.00         118,66           Transfers of Indirect Costs - Indirect Costs - Indirect Costs         0.00         0.00         0.00         0.00         0.00         118,66           ToTAL BEFORE CBJECT 8980         373,576.28         0.00         772,147.05         0.00         1,660,387.08         1,520,715.68         3,992,043.27         0.00         118,66           Less: Contributions from Unrestricted Revenues to Federices 3000-3178 & 3410-5810, goals         8,3410-581, goals         0.00         1,660,387.08         1,520,715.68         3,992,043.27         0.00         8,318,68           TOTAL COSTS         0.00         1,660,387.08         1,520,715.68         3,992,043.27         0.00         8,318,68	7430-7439		00:00	00.00	00:00	0.00	0.00	00.00	00.00		00:00
Transfers of Indirect Costs         0.00         0.00         0.00         0.00         110,353.68         118,64           Transfers of Indirect Costs         Transfers of Indirect Costs         0.00         0.00         0.00         0.00         0.00         118,64           Total Indirect Costs         0.00         0.00         0.00         0.00         110,353.68         0.00         118,64           Total Indirect Costs         0.00         0.00         0.00         1,660,387.08         1,520,715.68         3,992,043.27         0.00         118,64           Less: Contributions from Unrestricted Revenues to Federal Costs         Federal Costs         0.00         1,660,387.08         1,520,715.68         3,992,043.27         0.00         8,318,66           3330, 3340, 3355, 3356, 3376, as 336, as 340, a		Total Direct Costs	373,576.28	0.00	772,147.05	00.00	1,652,099.08	1,520,715.68	3,881,689.59	0.00	8,200,227.68
Transfers of indirect Costs - Interfund         0.00         0.00         0.00         0.00         0.00         0.00         118.64           Total Indirect Costs         373,576.28         0.00         0.00         8,288.00         0.00         118.64           TOTAL BEFORE CBJECT 8980         373,576.28         0.00         772,147.05         0.00         1,660,387.08         1,520,715.68         3,992,043.27         0.00         8,318,88           Less: Contributions for except 3330, 3340, 3355, 8,386, all goals; resources 3000-3178 & 3410-5810, goals         5,000,000         1,660,387.08         1,520,715.68         3,992,043.27         0.00         8,318,88           TOTAL COSTS         10,00         0.00         772,147.05         0.00         1,660,387.08         1,520,715.68         3,992,043.27         0.00         8,318,88	7310	Transfers of Indirect Costs	0.00	0.00	00.00	0.00	8,288,00	0.00	110.353.68		118 641 68
Total Indirect Costs  Total Indirect Costs  Total Indirect Costs  TOTAL BEFORE DELECT 8980  TOTAL BEFORE DELECT 8980  373,576.28  373,576.28  0.00  772,147.05  0.00  772,147.05  1,660,387.08  1,520,715.68  3,992,043.27  0.00  8,318,88  1,520,715.68  3,992,043.27  0.00  8,318,88  1,520,715.68  1,	7350	Transfers of indirect Costs - Interfund	00'0	00.00	00.0	0.00	0.00	0.00	00.00		000
TOTAL BEFORE OBJECT 8980  TOTAL BEFORE OBJECT 8980  373,576.28  0.00  772,147.05  1,660,387.08  1,520,715.88  3,992,043.27  0.00  8,318,8  Less: Contributions from Unrestricted Revenues to Federal Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3355, 8385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)  TOTAL COSTS		Total indirect Costs	00.00	00'0	00.00	0.00	8,288.00	0.00	110,353.68	0.00	118.641.68
Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS		TOTAL BEFORE OBJECT 8980	373,576.28	00'0	772,147.05	0.00	1,660,387.08	1,520,715.68	3,992,043.27	00.00	8,318,869.36
10 10 10 10 10 10 10 10 10 10 10 10 10 1	8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3365, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									ć
		TOTAL COSTS									0.00 8 318 860 36

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# Second Interim Special Education Maintenance of Effort 2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison 2011-12 Actual Expenditures by LEA (LA-I)

Orange Unified Orange County

Coast 5500   Coast 5500   Coast 5700   Coa			Special Education, Unspecified	Regionalized	Regionalized Program Specialist	Special Education Interes	Special Education, Preschool	Spec. Education, Ages 5-22	S S		
100   143,357,356, 3186, 3176, 3186, 3176, 321,736,42   14107,892,92   14107,89	Object Co	de Description	(Goal 5001)	(Goal 5050)	(Goal 5060)	(Goal 5710)	(Goal 5730)	Goal 5750)		Adjustments*	Total
0.00         98 802 14         17,622,70         423,175.42         1,107,099.28         1           0.00         21,430,73         6,118.46         198,455.44         1,407,099.24         1           0.00         21,430,20         0.00         21,430,90         0.00         1,224,390,71         4,072,279.28           0.00         21,430,90         0.00         0.00         1,224,390,74         1,481,685,90         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         24,494,623.44         1,481,685.64         0.00           0.00         0.00         0.00         0.00         24,494,623.44         1,481,685.62         0.00           0.00         0.00         0.00         0.00         24,724,44         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00	TATE AN	D LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 6	62; resources 0000-29	199, 3330, 3340, 335	5, 3360, 3370, 3374	5, 3385, 3405, & 600¢	(6666-L				
0.00         class 74         6.10         488.432.78         2,738.69         4,722.99.77           0.00         21,430.99         6.118.46         6.118.46         6.118.46         1,624,330.77         4,422.89.27           0.00         20,00         0.00         7,738.67         2,445,829.34         1,885.89.63           0.00         21,430.99         0.00         0.00         7,338.67         2,445.89.34         1,885.89.63           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         243,728.44         254,829.49           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00	1000-199		129,171.12	00:0	99,803.14	17,622.70	231,735.42	1,410,367.57	11,107,099.28		12,995,799.23
0.00         21,430,73         6,183-4         108,445 Be         102,445 Br         4,485,180         100           0.00         21,430,28         0.00         7,303-67         2,494,625.34         4,485,180         0.00           0.00         21,430,28         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         1,226.00         0.00         0.00           0.00         0.00         0.00         1,226.00         2,412.91         0.00         0.00           0.00         0.00         0.00         0.00         24,726.44         52,412.91         0.00           0.00         0.00         0.00         0.00         2,4726.90         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00 <t< td=""><td>2000-295</td><td></td><td>20,075.34</td><td>00.0</td><td>692.74</td><td>0.00</td><td>488,312.76</td><td>2,723,836.98</td><td>4,548,882.42</td><td></td><td>7,781,800.24</td></t<>	2000-295		20,075.34	00.0	692.74	0.00	488,312.76	2,723,836.98	4,548,882.42		7,781,800.24
0.00         21/33/3         15/18.0B         596/16.0B         48/86180         48/86180           0.00         21/43098         0.00         730/16         244/65654         1/88268652         1/88268652           0.00         0.00         730/16         2.44/65654         1/88268652         0.00         0.00           0.00         0.00         0.00         247/2840         0.00         0.00         0.00           0.00         0.00         1/82048         851,525.80         851,525.80         243/72441         0.00         0.00           0.00         0.00         1/82048         0.00	3000-396		30,553.22	00.00	21,430.73	6,118.46	108,455.86	1,624,390.77	4,072,279.26		5,863,228.30
0.00         21,430.98         0.00         7,303.67         2,484.655.54         1,882.686.52         4,882.686.52           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         244,728.44         0.00         32           0.00         0.00         0.00         0.00         0.00         0.00         32           0.00         0.00         0.00         0.00         0.00         0.00         0.00         32           0.00         0.00         0.00         0.00         0.00         0.00         0.00         33           0.00         0.00         0.00         0.00         0.00         0.00         0.00         33         33           0.00	4000-495		6,378.30	00:00	00.00	979.33	15,718.09	595,744.51	49,851.80		668.672.03
0.00         0.00 <th< td=""><td>5000-599</td><td></td><td>443,890.06</td><td>0.00</td><td>21,430.98</td><td>00.00</td><td>7,303.67</td><td>2,494,625.34</td><td>1,882,698.52</td><td></td><td>4 849 948 57</td></th<>	5000-599		443,890.06	0.00	21,430.98	00.00	7,303.67	2,494,625.34	1,882,698.52		4 849 948 57
0.00         0.00 <th< td=""><td>3000-695</td><td></td><td>00.00</td><td>00'0</td><td>00.0</td><td>00.0</td><td>0.00</td><td>0.00</td><td>00:00</td><td></td><td>000</td></th<>	3000-695		00.00	00'0	00.0	00.0	0.00	0.00	00:00		000
0.00         0.00         0.00         243,729.44         25,412.91         0.00         32,729.44         25,412.91         0.00         32,729.43         0.00	7130	State Special Schools	00.00	00.0	0.00	0.00	0.00	1.226.00	00.00		1 226 00
0.00         143,387.59         24,720.49         851,525.60         9.093,919.61         21,686,224.19         0.00         236,236.86         328,623.86         0.00         <	7430-743		00.00	00.00	00.00	0.00	0.00	243.728.44	25.412.91		269 141 35
0.00         0.00         1,820.86         0.00         65,867.564         558,523.86         0.00         2,00           0.00 <td></td> <td>Total Direct Costs</td> <td>630,068.04</td> <td>0.00</td> <td>143,357.59</td> <td>24,720.49</td> <td>851,525.80</td> <td>9,093,919.61</td> <td>21,686,224.19</td> <td>0.00</td> <td>32,429,815.72</td>		Total Direct Costs	630,068.04	0.00	143,357.59	24,720.49	851,525.80	9,093,919.61	21,686,224.19	0.00	32,429,815.72
0.00         0.00         0.00         6.3675.64         5.38,523.86         0.00         2.2           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         65,875.64         538,523.86         0.00         22,00           0.00         0.00         0.00         0.00         0.00         0.00         33.08.56         33.08.56         33.08.56           0.00 <t< td=""><td></td><td>;</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		;									
0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         1,820.86         0.00         63,675.64         538,523.86         0.00           0.00         1,43,357.59         26,541.35         861,525.80         9,157,585.25         22,224,748.65         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         22,430,73         0.00         0.00         0.00         3,206.85         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00	7310	Transfers of Indirect Costs	0.00	0.00	0.00	1,820.86	0.00	63,675.64	538,523.86		604,020.36
0.00         1,820,86         0.00         63,675,64         539,523,86         0.00           0.00         143,357,59         26,541,35         851,525,80         0,157,595,25         22,224,746,05         0.00           0.00         99,803,14         0.00         0.00         160,00         24,715,51         306,55           0.00         862,74         0.00         0.00         0.00         33,96,56         0.00           0.00         862,74         0.00         0.00         0.00         33,96,56         0.00           0.00         862,74         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00 <td< td=""><td>/350</td><td>Transfers of Indirect Costs - Interfund</td><td>0.00</td><td>00:0</td><td>00:0</td><td>0.00</td><td>00:00</td><td>00:00</td><td>0.00</td><td></td><td>0.00</td></td<>	/350	Transfers of Indirect Costs - Interfund	0.00	00:0	00:0	0.00	00:00	00:00	0.00		0.00
0.00         1,820,86         0.00         63,675,86         538,523,86         0.00         33           0.00         143,387,59         26,541,38         851,525,80         9,157,595,28         22,224,746,05         0.00         33           0.00         600         0.00         0.00         0.00         0.00         3,475,51         33           0.00         600         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00	PCRA	Program Cost Report Allocations (non-add)	2,019,740.87		1、100世紀の間がある	日日の日日の日の日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日					2,019,740,87
0.00         143.357.59         26,541.35         851,525.80         9,157,595.25         22,224,748.05         0.00           0.00         99,803.14         0.00         0.00         (16,00)         24,715.51         0.00           0.00         26,274         0.00         0.00         0.00         3306.56         0.00           0.00         21,430.73         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         <		Total Indirect Costs	0.00	0.00	00.00	1,820.86	0.00	63,675.64	538,523.86	0.00	604,020.36
0.00         99,803.14         0.00         0.00         (16.00)         24,715.51           0.00         60.00         0.00         0.00         0.00         3,308.56           0.00         21,430.73         0.00         0.00         0.00         3,308.56           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         1.28,682.59         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         1.28		TOTAL BEFORE OBJECT 8980	630,068.04	0.00	143,357.59	26,541.35	851,525.80	9,157,595.25	22,224,748.05	00.0	33,033,836.08
0.00         99,803.14         0.00         0.00         (16.00)         24,715.51           0.00         2.00         0.00         0.00         3,308.56           0.00         2.1430.73         0.00         0.00         4,183.25           0.00         2.1430.73         0.00         0.00         4,183.25           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00	8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
0.00 692,74 0.00 0.00 0.00 33,08.56 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0		TOTAL COSTS									33,033,836,08
Classified Salaries  Classified Salaries  Controllucions from Unrestricted Revenues to Statist Special Section (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools for Statist Special Schools (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools (Author)  Controllucions from Unrestricted Revenues to Statist Special Schools (Author)  Controllucions from Unrestricted Revenues (Author)  Controllucions from Unrestricted R	:AL AC 00-1999	TUAL EXPENDITURES (Funds 01, 09, & 62; resources) Certificated Salaries	0000-1999 & 8000-99 129,171.12		99,803.14	00:00	00.0	(16.00)	24 715 51		75 573 574
Employee Benefits   28,566.54   0.00   21,430,73   0.00	00-299		00:00	00:00	692.74	00'0	0.00	0.00	3.308.56		4 001 30
State Special Schools and Outper Operating Expenditures   1885.05   0.00   0.	90-399		28,566.54	0.00	21,430.73	00.00	00.00	18.20	4,183.25		54.198.72
Services and Other Operating Expenditures         3393318         0.00         6,755.98         0.00 <th< td=""><td>00-499</td><td></td><td>1,853.05</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>302.55</td><td>988.27</td><td></td><td>3.143.87</td></th<>	00-499		1,853.05	0.00	0.00	0.00	0.00	302.55	988.27		3.143.87
Capital Outlisy         Capital Outlisy         Capital Outlisy         0.00	00-599		339,333.18	00:00	6,755.98	0.00	00.0	0.00	00.0		346,089,16
State Special Schools         0.00	00-699		0.00	0.00	0.00	0.00	00.00	0.00	00:00		00.0
Debt Service   Costs   Cost	7130	State Special Schools	00:0	00.00	00:00	0.00	00.00	0.00	0.00		000
Transfers of Indirect Costs  Transfers of Ind	30-7439		00:00	0.00	0.00	0.00	00.00	0.00	00.0		000
Transfers of Indirect Costs Transfers of Indirect		Total Direct Costs	498,923.89	0.00	128,682.59	0.00	0.00	304.75	33,195.59	0.00	661,106.82
Transfers of Indirect Costs - Interfund  Total Indirect Costs  Tot	7310	Transfers of Indirect Costs	0.00	00.00	00:00	000	000	00 0	C		8
Total Indirect Costs  Total Indirect Costs  Total Indirect Costs  Total Indirect Costs  TOTAL BEFORE OBJECTS 8091, 8099, AND 8980  TOTAL BEFORE OBJECTS 8091, 8099, AND 8980  A98,923.89  Contributions from Unrestricted Revenues to Federal Actual Expenditures section)  Contributions from Unrestricted Revenues to State Resources (From Federal Actual Expenditures Section)  Contributions from Unrestricted Revenues to State Resources (5300, 5310, 87240, all goals; resources (2000-5999)  TOTAL COSTS	7350	Transfers of Indirect Costs - Interfund	00:0	0.00	00.00	00.0	00.0	000	000		90.0
TOTAL BEFORE OBJECTS 8091, 8099, AND 8980  Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)  Contributions from Unrestricted Revenues to Federal Actual Expenditures ascition)  Contributions from Unrestricted Revenues to State Resources 3330, 3340, 3355, 3360, 3370, 3351, 3350, 3340, 8500, 6510, & 7240, all goals; resources 2000-5999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)  TOTAL COSTS		Total Indirect Costs	00:00	00:00	00.00	00.00	000	000	000	50.0	800
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)  Contributions from Unrestricted Revenues to Federal Actual Expenditures section)  Contributions from Unrestricted Revenues to State Resources 3330, 3340, 3355, 3360, 3370, 335, 3405, 6500, 6510, & 7240, all goals; resources 2000-5999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)  TOTAL COSTS		TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	498,923.89	00.00	128,682.59	0.00	00.0	304.75	33.195.59	0.00	661 106 82
Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section.) Contributions from Unrestricted Revenues to State Resources 3330, 3370, 33	1, 809										
Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)	8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									5,921,037.00
	0868	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3355, 3360, 3370, 3355, 3360, 6316, 87240, all goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-6999)									0.00
		TOTAL COSTS									10,400,607.36

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

Page 2 of 2

Printed: 2/27/2013 10:12 AM

California Dept of Education SACS Financial Reporting Software - 2012.2.0 File: semai (Rev 06/28/2011)

# Second Interim Special Education Maintenance of Effort 2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

30 66621 0000000 Report SEMAI

SELPA:	Orange Unified (BM)	)	
This form is u	ised to check maintenance of effort (MOE) for an LEA, whether the LEA is a member	er of a SELPA or is a single-l	LEA SELPA.
MOE require	ng all sections of this form, please select which of the following methods you ment.	r LEA chooses to use to n	neet the 2012-13
the dollar amo	he local expenditures only method to meet the MOE requirement, then the level of e I of effort the next time you use that method to meet MOE. For example, choosing tr ount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next evel of effort requirement.		
	Combined state and local expenditures		
X	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 on calculate a reduction to the required MOE standard. Reductions may apply to loca MOE standard, or both.	ne or more of the following co al only MOE standard, comb	onditions, you may ined state and local
	<ol> <li>Voluntary departure, by retirement or otherwise, or departure for just cause, of related services personnel.</li> </ol>	special education or	
	2. A decrease in the enrollment of children with disabilities.		
	<ol><li>The termination of the obligation of the agency to provide a program of special child with a disability that is an exceptionally costly program, as determined by</li></ol>	l education to a particular the SEA, because the child:	
	<ul> <li>a. Has left the jurisdiction of the agency;</li> <li>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</li> </ul>		
	c. No longer needs the program of special education.		
	<ol><li>The termination of costly expenditures for long-term purchases, such as the ac equipment or the construction of school facilities.</li></ol>	cquisition of	
	5. The assumption of cost by the high cost fund operated by the SEA under 34 C	FR 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

# Second Interim Special Education Maintenance of Effort 2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

30 66621 0000000 Report SEMAI

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].

Current year funding (IDEA Continue 044 Land	-	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,668,025.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,554,787.00		
Increase in funding (if difference is positive)	113,238.00		
Maximum available for MOE reduction (50% of increase in funding)	56,619.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	133,958.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	870,297.45 (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)	<u>56,619.00</u> (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)	<u>870,297.45</u> (f)		

# Second Interim Special Education Maintenance of Effort 2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

30 66621 0000000 Report SEMAI

SELPA:

Orange Unified (BM)

SECTION 3		Column A Projected Exps.	Column B	Column C
		FY 2012-13 (LP-I Worksheet)	Actual Expenditures FY 2011-12 (LA-I Worksheet)	Difference (A - B)
A. COMBINE	D STATE AND LOCAL EXPENDITURES METHOD			
1.	Total special education expenditures	45,201,312.00		
2.	Less: Expenditures paid from federal sources	7,254,998.00		
3.	Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	37,946,314.00	33,033,836.08 0.00 0.00	
	Net expenditures paid from state and local sources	37,946,314.00	33,033,836.08	4,912,477.92
4.	Special education unduplicated pupil count	3,181	3,335	
5.	Per capita state and local expenditures (A3/A4)	11,929.05	9,905.20	2,023.85

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.

# Second Interim Special Education Maintenance of Effort 2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

30 66621 0000000 Report SEMAI

SELPA:

Orange Unified (BM)

B. LOCAL EXPENDITURES (	ONLY METHOR	1
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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.

on the button	that applies:	Projected Exps. FY 2012-13	Actual Expenditures FY 2011-12	Difference
1.	I. Last year's local expenditures met MOE requirement:			
	a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1	19,333,126.00	16,982,751.18 0.00	
Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	19,333,126.00	0.00 16,982,751.18	2,350,374.8	
	b. Per capita local expenditures (B1a/A4)	6,077.69	5,092.28	985.4
		Projected Exps. FY 2012-13	Base FY	Difference
	2. Enter in the second column, Base FY, the special edu expenditures paid from local funds and the special ed unduplicated pupil count, for the most recent fiscal ye MOE actual vs. actual requirement was met based on expenditures. Enter the fiscal year in the column head if you have not previously used this method to meet the of effort requirement, the earliest base year that can be is 2006-07.	ucation ar when I local ling. ne level		
	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 c	c. Per capita local expenditures (B2a/B2b)			
	If one or both of the differences in Column C for the c	hecked section (B1 or B2)	are positive, the MOE requ	irement is met.
After review requirement	ring all sections of this form, please select which of t t and make the selection on Page 1.	ne above methods your L	.EA chooses to use to me	eet the 2012-13 MOE
			•	
Marcia Scho	ger		(714) 629 6550	
Contact Nan		_	(714) 628-5550 Telephone Number	
	rector-Special Education/SELPA	=1	mschoger@orangeusd.c	org
Title			E-mail Address	

Second Interim
Special Education Maintenance of Effort
2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison
2012-13 Projected Expenditures by SELPA (SP-I)

Orange Unified Orange County

Totai		17,037,509.00	10,562,072.00	8,302,749.00	576,433.00	8,261,543.00	0.00	8,000.00	243,728.00	44,992,034.00	909 278 00	00.0	909,278.00	45,901,312.00		14,820,933.00	7,394,142.00	6,055,440.00	563,979.00	7,955,265.00	0.00	8,000.00	243,728.00	37,041,487.00	737,919.00	0.00	737,919.00	37,779,406.00	866,908.00	38,646,314.00
Adjustments*										0.00			0.00	00.00										0.00			00:00	0.00		00.00
Orange Unified (BM00)		17,037,509.00	10,562,072.00	8,302,749.00	576,433.00	8,261,543.00		8,000.00	243,728.00	44,992,034.00	909 278 00		909,278.00	45,901,312.00		14,820,933.00	7,394,142.00	6,055,440.00	563,979.00	7,955,265.00		8,000.00	243,728.00	37,041,487.00	737,919.00		737,919.00	37,779,406.00	866,908.00	38,646,314.00
Object Code Description	5	1000-1999 Certificated Salaries	2000-2999 Classified Salaries	3000-3999 Employee Benefits	4000-4999 Books and Supplies	5000-5999 Services and Other Operating Expenditures	6000-6999 Capital Outlay	7130 State Special Schools	7430-7439 Debt Service	Total Direct Costs	7310 Transfers of Indirect Costs	·	•	TOTAL COSTS	PROJECTED EXPENDITURES - State and Local Sources	1000-1999 Certificated Salaries	2000-2999 Classified Salaries	3000-3999 Employee Benefits	4000-4999 Books and Supplies	5000-5999 Services and Other Operating Expenditures	6000-6999 Capital Outlay	7130 State Special Schools	7430-7439 Debt Service	Total Direct Costs	7310 Transfers of Indirect Costs	7350 Transfers of Indirect Costs - Interfund	Total Indirect Costs	TOTAL BEFORE OBJECT 8980	8980 Contributions from Unrestricted Revenues to Federal Resources	TOTAL COSTS

Second Interim
Special Education Maintenance of Effort
2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison
2012-13 Projected Expenditures by SELPA (SP-I)

Orange Unified Orange County

		Orange Uniffed		
Object Code	Description	(BM00)	Adjustments*	Total
PROJECTE	PROJECTED EXPENDITURES - Local Sources			
1000-1999	Certificated Salaries	168,033.00		168,033.00
2000-2999	Classified Salaries	165,410.00		165,410.00
3000-3999	Employee Benefits	111,338.00		111,338.00
4000-4999	Books and Supplies	2,964.00		2,964.00
5000-5999	Services and Other Operating Expenditures	426,150.00		426,150.00
6669-0009	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	873,895.00	00.00	873,895.00
7240	Transfers of Indicate Casts			00 0
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	00.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	873,895.00	0.00	873,895.00
8091, 8099	Revenue Limit Transfers to Special Education	5,838,221.00		5,838,221.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)			
		866,908.00		866,908.00
8980	Contributions from Unrestricted Revenues to State Resources	12,454,102.00		12,454,102.00
	TOTAL COSTS	20,033,126.00	0.00	20,033,126.00
UNDUPLICA	UNDUPLICATED PUPIL COUNT	3,181		3,181

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

Second Interim Special Education Maintenance of Effort 2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison 2011-12 Actual Expenditures by SELPA (SA-I)

Orange Unified Orange County

Object Code	Description	Orange Unified (BM00)	Adjustments*	Totai
TOTAL ACTI	FOTAL ACTUAL EXPENDITURES - Ali Sources			
1000-1999	Certificated Salaries	16,039,891.30		16,039,891.30
2000-2999	Classified Salaries	10,620,743.92		10,620,743.92
3000-3999	Employee Benefits	8,177,931.41		8,177,931.41
4000-4999	Books and Supplies	670,290.85		670,290.85
5000-5999	Services and Other Operating Expenditures	4,850,818.57		4,850,818.57
6669-0009	Capital Outlay			0.00
7130	State Special Schools	1,226.00		1,226.00
7430-7439	Debt Service	269,141.35		269,141.35
	Total Direct Costs	40,630,043.40	00:00	40,630,043.40
7310	Transfers of Indirect Costs	722,662.04		722,662.04
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)			0.00
	Total Indirect Costs	722,662.04	00.00	722,662.04
	TOTAL COSTS	41,352,705.44	00.00	41,352,705.44
ACTUAL EXP	ACTUAL EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salanes	12,995,799.23		12,995,799.23
2000-2999	Classified Salaries	7,781,800.24		7,781,800.24
3000-3999	Employee Benefits	5,863,228.30		5,863,228.30
4000-4999	Books and Supplies	668,672.03		668,672.03
5000-5999	Services and Other Operating Expenditures	4,849,948.57		4,849,948.57
6669-0009	Capital Outlay	0.00		0.00
7130	State Special Schools	1,226.00		1,226.00
7430-7439	Debt Service	269,141.35		269,141.35
	Total Direct Costs	32,429,815.72	00.00	32,429,815.72
7310	Transfers of Indirect Costs	604.020.36		604.020.36
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)			00:00
	Total Indirect Costs	604,020.36	0.00	604,020.36
	TOTAL BEFORE OBJECT 8980	33,033,836.08	0.00	33,033,836.08
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	33,033,836.08	0.00	33,033,836.08

Second Interim
Special Education Maintenance of Effort
2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison
2011-12 Actual Expenditures by SELPA (SA-I)

Orange Unified Orange County

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
ACTUAL EX	ACTUAL EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries	253,673.77		253,673.77
2000-2999	Classified Salaries	4,001.30		4,001.30
3000-3999	Employee Benefits	54,198.72		54,198.72
4000-4999	Books and Supplies	3,143.87		3,143.87
5000-5999	Services and Other Operating Expenditures	346,089.16		346,089.16
6669-0009	Capital Outlay			0.00
7130	State Special Schools			00'0
7430-7439	Debt Service			0.00
	Total Direct Costs	661,106.82	00.00	661,106.82
7310	Transfers of Indirect Costs	=		0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	00:0	00.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	661,106.82	0.00	661,106.82
8091, 8099		5,921,037.00		5,921,037.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From ACTUAL EXPENDITURES - Paid from State and Local Sources section)			00.00
8980	Contributions from Unrestricted Revenues to State Resources	10,400,607.36		10,400,607.36
	TOTAL COSTS	16,982,751.18	0.00	16,982,751.18
UNDUPLICAT	UNDUPLICATED PUPIL COUNT	3,335		3,335

 $^{\star}$  Attach an additional sheet with explanations of any amounts in the Adjustments column.

# Second Interim Special Education Maintenance of Effort 2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison SELPA Maintenance of Effort Calculation (SMC-I)

30 66621 0000000 Report SEMAI

SELPA:	Orange Unified (BM)	MO-1)	
This form is u	sed to check maintenance of effort (MOE) for a SELPA with two or more membe	ers.	
After reviewi	ng all sections of this form, please select which of the following methods went.	your SELPA chooses to use	to meet the 2012-13
the dollar am	ne local expenditures only method to meet the MOE requirement, then the level of effort the next time you use that method to meet MOE. For example, choosing bunt listed in B2a of Section 3 or B2c of Section 3 will become the base for the new of effort requirement.	a the local evacaditures calve	المناه والمسافوة
	Combined state and local expenditures		
Х	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 calculate a reduction to the required MOE standard. Reductions may apply to I MOE standard, or both.	t of one or more of the followin ocal only MOE standard, comi	g conditions, you may pined state and local
	<ol> <li>Voluntary departure, by retirement or otherwise, or departure for just cause related services personnel.</li> </ol>	, of special education or	
	2. A decrease in the enrollment of children with disabilities.		
	<ol><li>The termination of the obligation of the agency to provide a program of spechild with a disability that is an exceptionally costly program, as determined</li></ol>	cial education to a particular by the SEA, because the child	l:
	<ul> <li>a. Has left the jurisdiction of the agency;</li> <li>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</li> <li>c. No longer needs the program of special education.</li> </ul>		
	<ol><li>The termination of costly expenditures for long-term purchases, such as the equipment or the construction of school facilities.</li></ol>	e acquisition of	
	5. The assumption of cost by the high cost fund operated by the SEA under 34	4 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

## Second Interim Special Education Maintenance of Effort 2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison SELPA Maintenance of Effort Calculation (SMC-I)

30 66621 0000000 Report SEMAI

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].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,668,025.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,554,787.00		
Increase in funding (if difference is positive)	113,238.00		
Maximum available for MOE reduction (50% of increase in funding)	56,619.00_(a)		
Current year funding (IDEA Section 619 - Resource 3315)	133,958.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	870,297.45 (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)	<u>56,619.00</u> (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)	870,297.45 (f)		

## Second Interim Special Education Maintenance of Effort 2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison SELPA Maintenance of Effort Calculation (SMC-I)

30 66621 0000000 Report SEMAI

Printed: 2/27/2013 10:13 AM

SELPA:

Orange Unified (BM)

SECTION 3	Column A	Column B	Column C
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD	Projected Exps. FY 2012-13 (SP-I Worksheet)	Actual Expenditures FY 2011-12 (SA-I Worksheet)	Difference (A - B)
Total special education expenditures	45,901,312.00		
2. Less: Expenditures paid from federal sources	7,254,998.00		
<ol> <li>Expenditures paid from state and local sources         Less: Exempt reduction(s) from SECTION 1         Less: 50% reduction from SECTION 2         Net expenditures paid from state and local sources</li> </ol>	38,646,314.00	33,033,836.08 0.00 0.00 33,033,836.08	F 542 477 02
Special education unduplicated pupil count	3,181	3,335	5,612,477.92
5. Per capita state and local expenditures (A3/A4)	12,149.11	9,905.20	2,243.91

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.

# Second Interim Special Education Maintenance of Effort 2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison SELPA Maintenance of Effort Calculation (SMC-I)

30 66621 0000000 Report SEMAI

SELPA: Orange Unified (BM)

В.	LOCAL	<b>EXPENDITURES</b>	ONLY	<b>METHOD</b>	

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.

k on the button	that applies:	Projected Exps. FY 2012-13	Actual Expenditures FY 2011-12	Difference
X1.	Last year's local expenditures met MOE requiremen	t:		
	Expenditures paid from local sources     Less: Exempt reduction(s) from SECTION 1     Less: 50% reduction from SECTION 2     Net expenditures paid from local sources	20,033,126.00	16,982,751.18 0.00 0.00 16,982,751.18	2.050.274.82
	b. Per capita local expenditures (B1a/A4)	6,297.74	5,092.28	3,050,374.82 1,205.46
			Base FY	
		Projected Exps. FY 2012-13		Difference
	expenditures paid from local funds and the special e unduplicated pupil count, for the most recent fiscal y MOE actual vs. actual requirement was met based of expenditures. Enter the fiscal year in the column her lif you have not previously used this method to meet of effort requirement, the earliest base year that can is 2006-07.  a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	rear when on local ading. the level		
	Net expenditures paid from local sources  b. Special education unduplicated pupil count	Description of management of hashing state of Males.		
	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 rea	uirement is met
After reviewi requirement	ng all sections of this form, please select which of and make the selection on Page 1.			
Marcia Schog			(714) 628-5550	
COLLEGE HAILI	_		Telephone Number	
Executive Direction	ector-Special Education/SELPA		mschoger@orangeusd.	org
11110			F-maii Annress	

escription	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	- Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Fund 9610
GENERAL FUND						755755		distinguishing
Expenditure Detail Other Sources/Uses Detail	0.00	(178,300.00)	0.00	(330,841.00)				
Fund Reconciliation	1	1		-	0.00	964,921.00		
CHARTER SCHOOLS SPECIAL REVENUE FUND		2000000	(A) 2024/001		1			
Expenditure Detail Other Sources/Uses Detail	5,045.00	0.00	0.00	0.00	2000			
Fund Reconciliation					0.00	0.00		
SPECIAL EDUCATION PASS-THROUGH FUND	2 65 No. 11 (19 E)	menta da accessor						
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation								
ADULT EDUCATION FUND	A PROPERTY AND ADDRESS OF THE PARTY AND ADDRES	A CONTRACTOR OF THE ST		E SERVED CONTRA				Ha HALE
Expenditure Detait	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0,00		
Fund Reconciliation CHILD DEVELOPMENT FUND		1						
Expenditure Detail	62,450.00	0.00	136,648.00	0.00				
Other Sources/Uses Detail			100,040,00	0.00	0.00	0.00		
Fund Reconciliation		1						
CAFETERIA SPECIAL REVENUE FUND  Expenditure Detail	100,600.00		40440000	12122				
Other Sources/Uses Detail	100,000.00	0.00	194,193.00	0,00	0.00	0.00		1 1 2 1
Fund Reconciliation		5			0.00	0.00		
DEFERRED MAINTENANCE FUND	****							
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			*********	1		
Fund Reconciliation					964,921.00	0.00		
PUPIL TRANSPORTATION EQUIPMENT FUND						1		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.000000	1		
Fund Reconciliation					0.00	0.00		
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY						1		
Expenditure Detail						3		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		1		8				
FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00				3		
Other Sources/Uses Detail	10.00	0.00	0.00	0.00				
Fund Reconciliation					Brid Lat Lift Hand or Section House	0.00		
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail Other Sources/Uses Detail	Algorithmichten bl. 3	Complete Control (2) 252 25 2011						
Fund Reconciliation					0.00	0.00		
BUILDING FUND								
Expenditure Detail	0.00	0.00				i i		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
CAPITAL FACILITIES FUND						0		
Expenditure Detail	10,205.00	0.00						
Other Sources/Uses Detail					0,00	0.00		
Fund Reconciliation								
STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00				- 0		A SECTION
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00				22.0		
Fund Reconciliation		P	<b>第三人称形式</b>		0.00	0.00		
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			9000.0			P15.15.14
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		45 100
CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			ł	1		No. 10 10 10 10 10 10 10 10 10 10 10 10 10
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	as declared by				0.00	0.00		
DEBT SVC FUND FOR BLENDED COMPONENT UNITS		State State State				1		STEP FILE
Expenditure Detail Other Sources/Uses Detail					E-2017	673,-380		
Fund Reconciliation					0.00	0.00		
TAX OVERRIDE FUND		Verilla III	See Landing		1			
Expenditure Detail								13.
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
DEBT SERVICE FUND						12.00		
Expenditure Detail		a status president		The Carlotte	1			
Other Sources/Uses Detail				The state of the s	0.00	0.00		1000
Fund Reconciliation		1	1	1	0,00	4.00		State Class
FOUNDATION PERMANENT FUND		222		1				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation				-	Make to Sale per Make	0.00		
CAFETERIA ENTERPRISE FUND		- 1		- 1				
Expenditure Detail	0.00	0.00	0.00	0.00				EVEN S
Other Sources/Uses Detail					0.00	0.00		WELL STREET

#### Second Interim 2012-13 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	5.0070650	-		
Fund Reconciliation					0.00	0.00		
63) OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00			1			
Other Sources/Uses Detail	0.00	0.00				1		
Fund Reconciliation	4	3			0.00	0.00		
56I WAREHOUSE REVOLVING FUND	1	1						
Expenditure Detail	0.00	0.00				1		
Other Sources/Uses Detail		0.00			0.00			
Fund Reconciliation					0.00	0.00		
57I SELF-INSURANCE FUND		100						
Expenditure Detail	0.00	0.00						100
Other Sources/Uses Detail	mental conduction	DATE OF THE PARTY AND THE			0.00	0.00		
Fund Reconciliation	AIR GREAT				0.00	0.00		
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation	1							
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND	12722							
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation				THE RESERVE	0.00			
		Comment of the						
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail Other Sources/Uses Detail								The state of the s
Fund Reconciliation	THE PARTY OF THE P							
95I STUDENT BODY FUND								
Expenditure Detail		All and the state of		Appendix the latest to				
Other Sources/Uses Detail								
Fund Reconciliation				2015/1703-091				
Tunu Reconciliation	AND DESCRIPTION OF THE PERSON NAMED IN	THE DAY OF THE PARTY AND ADDRESS OF THE PARTY.	STATE OF THE PARTY	THE REAL PROPERTY AND ADDRESS OF THE PARTY O	Control of the Contro	of any district belong the Committee of		

#### 2012-13 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

		Revenues,	expenditures, and Ci	hanges in Fund Balan	ce 			
Description R	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES						(5)	(5)	(-)
1) Revenue Limit Sources		8010-8099	132,220,448.00	142,275,062.00	82,841,726.32	142,257,289.00	(17,773.00)	0.0%
2) Federal Revenue		8100-8299	13,150,530.00	15,948,704.00	5,177,078.02	16,807,894.00	859,190.00	5.4%
3) Other State Revenue		8300-8599	44,997,110.00	49,241,109.00	23,960,581.51	48,898,669.00	(342,440.00)	
4) Other Local Revenue		8600-8799	8,333,551.00	8,971,091.00	3,890,131.11	9,028,771.00	57,680.00	0.6%
5) TOTAL, REVENUES			198,701,639.00	216,435,966.00	115,869,516.96	216,992,623.00		The second
B. EXPENDITURES						210,002,020.00	STATE OF STATE STA	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
1) Certificated Salaries		1000-1999	103,819,473.00	103,279,572.00	50,782,539.66	104,155,297.00	(875,725.00)	-0.8%
2) Classified Salaries		2000-2999	32,784,058.00	33,152,186.00	15,512,917.91	33,246,152.00	(93,966.00)	-0.3%
3) Employee Benefits		3000-3999	49,114,860.00	49,285,068.00	27,392,262.33	50,257,857.00	(972,789.00)	-2.0%
4) Books and Supplies		4000-4999	9,422,788.00	12,003,273.00	3,060,439.89	11,722,377.00	280,896.00	2.3%
5) Services and Other Operating Expenditures		5000-5999	18,611,454.00	21,560,413.00	8,297,570.22	21,264,407.00	296,006.00	1.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,177,106.00	5,022,108.00	1,083,247.94	5,033,037.00	(10,929.00)	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(330,841.00)	(330,841.00)	(51,431.05)	(330,841.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			221,598,898.00	223,971,779.00	106,077,546.90	225,348,286.00	3	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,897,259.00)	(7,535,813.00)	9,791,970.06	(8,355,663,00)		
D. OTHER FINANCING SOURCES/USES				(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(0,000,000.00)	ediazion (C) la reconstruction	
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	964,921.00	0.00	964,921.00	0.00	0.0%
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/USE	s		0.00	(964,921.00)	0.00	(964,921.00)		3.576

### 2012-13 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Originai Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Coi B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,897,259.00)	(8,500,734.00)	9,791,970.06	(9,320,584.00)		
F. FUND BALANCE, RESERVES				(3/3 3/7 3/7 3/7		(3,020,004.00)		
Beginning Fund Balance     As of July 1 - Unaudited		9791	66,948,824.51	75,772,202.45		75,772,202.45	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)			66,948,824.51	75,772,202.45		75,772,202.45		*a *
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,948,824.51	75,772,202.45	<b>*</b>	75,772,202,45		1 8 -
2) Ending Balance, June 30 (E + F1e)			44,051,565.51	67,271,468.45	1	66,451,618.45		
Components of Ending Fund Balance a) Nonspendable						100 to 10		
Revolving Cash		9711	125,000.00	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	,	1
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00	•	0.00		-
Other Assignments		9780	56,127.00	0.00		56,127.00		
Non-Resident Tuition	0000	9780	56,127.00	5.50		30,727.00		
Non-Resident Tuition	0000	9780				56.127.00		
e) Unassigned/Unappropriated						35,727.00		
Reserve for Economic Uncertainties		9789	6,647,997.00	6,748,101.00		6,789,397.00		
Unassigned/Unappropriated Amount		9790	37,072,441.51	60,273,367.45		59,356,094.45		

		Revenues	, Expenditures, and C	hanges in Fund Balan	ce			Form 0
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
REVENUE LIMIT SOURCES				1-7-	(0)	(5)	(E)	(F)
Principal Apportionment State Ald - Current Year		8011	20 972 062 00	20.240.740.00				!
Charter Schools General Purpose Entitleme	ent - State Aid	8015	30,872,063.00	39,342,710.00	6,391,063.60	21,003,614.00	(18,339,096.00)	-46.6%
State Ald - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions				0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8021 8022	940,512.00	940,512.00	457,125.56	940,512.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.09
County & District Taxes		0029	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll Taxes		8041	107,638,733.00	105,328,310.00	59,675,240.69	108,860,129.00	3,531,819.00	2.40
Unsecured Roll Taxes		8042	4,089,686.00	4,089,686.00	3,390,717.88	4,109,772.00		3.49
Prior Years' Taxes		8043	2,465,247.00	2,640,247.00	2,594,245.27	2,665,139.00	20,086.00	0.5%
Supplemental Taxes		8044	1,474,855.00	1,299,855.00	931,840.16	1,234,658.00	24,892.00	0.9%
Education Revenue Augmentation				1,200,000.00	001,040.10	1,234,036.00	(65,197.00)	-5.0%
Fund (ERAF)		8045	(7,953,223.00)	(7,953,223.00)	(211,280.25)	(3,035,454.00)	4,917,769.00	-61.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	186,810.00	3,909,759.00	12,176,284.26	14,509,182.00		
Penalties and Interest from				5,656,756.55	12,170,204.20	14,505,162.00	10,599,423.00	271.1%
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	
Other in-Lieu Taxes		8082	0.00	0.00	0.00	0.00		0.0%
Less: Non-Revenue Limit					0.00	0.00	0.00	0.0%
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			139,714,683.00	149,597,856.00	85,405,237.17	150,287,552.00	689,696.00	0.5%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(6,048,388.00)	(6,063,508.00)	0.00	(6,063,508.00)	0.00	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	224,036.00	225,287.00	0.00	225,287.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	5,824,352.00	5,838,221.00	0.00	5,838,221.00	0.00	0.0%
All Other Revenue Limit							0.00	0.078
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	286,631.00	289,258.00	216,211.15	289,188.00	(70.00)	0.0%
Transfers to Charter Schools in Lieu of Prop	erty Taxes	8096	(7,780,866.00)	(7,612,052.00)	(2,779,722.00)	(8,319,451.00)	(707,399.00)	9.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES FEDERAL REVENUE			132,220,448.00	142,275,062.00	82,841,726.32	142,257,289.00	(17,773.00)	0.0%
Maintenance and Operations		8110	0.00					
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	5,294,650.00	4,903,563.00	1,359,558.99	5,411,498.00	507,935.00	10.4%
Child Nutrition Programs		8220	480,198.00	824,486.00	238,504.00	1,090,434.00	265,948.00	32.3%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds			0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8280	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Source	•	8285	200,000.00	0.00	0.00	0.00	0.00	0.0%
The state of the s		8287	0.00	0.00	0.00	0.00	0.00	0.0%

		Ohiosa	Odelast Post	Board Approved		Projected Year	Difference	% Diff
Description	Resource Codes	Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	(Col B & D) (E)	(E/B) (F)
	3000-3009, 3011- 3024, 3026-3299, 4000-4034, 4036-						(1-)	
NCLB/IASA	4139, 4202, 4204- 4215, 5510	8290	0.00	701,914.00	421,913.56	701,914.00	0.00	0.0
NCLB: Title I, Part A, Basic Grants Low-income and Neglected	3010	8290	4,410,809.00	5,327,622.00	1,739,908.49	5,418,799.00		
NCLB: Title I, Part D, Local Delinquent				.,,	1,700,000.40	3,410,753.00	91,177.00	1.7
Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0
NCLB: Title II, Part A, Teacher Quality NCLB: Title III, Immigration Education	4035	8290	947,047.00	1,695,122.00	384,304.50	1,697,111.00	1,989.00	0.1
Program	4201	8290	0.00	0.00	0.00	0.00	0.00	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	771,937.00	807,434.00	391,033.43		0.00	0.0
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	820,008.00	12,574.00	1.6
Vocational and Applied Technology Education	3500-3699	8290	171,399.00	192,045.00	0.00	0.00	0.00	0.0
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	192,045.00	0.00	0.0
Other Federal Revenue	All Other	8290	874,490.00	1,496,518.00	641,855.05	1,476,085.00	(20,433.00)	0.0
TOTAL, FEDERAL REVENUE			13,150,530.00	15,948,704.00	5,177,078.02	16,807,894.00	859,190.00	-1.4° 5.4°
THER STATE REVENUE						10,007,004.00	039,190.00	5.4
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	0044						
Prior Years	2430	8311	85,519.00	91,608.00	48,089.25	91,608.00	0.00	0.0
ROC/P Entitlement	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0
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	0.09
Special Education Master Plan Current Year	6500	8311	15,684,983.00	15,702,059.00	8,653,510.80	15,593,228.00	(108,831.00)	-0.79
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0
Home-to-School Transportation	7230	8311	0.00	1,585,827.00	872,203.45	1,585,827.00	0.00	0.0
Economic impact Aid	7090-7091	8311	3,982,935.00	3,982,386.00	1,592,954.00	3,879,418.00	(102,968.00)	-2.69
Spec. Ed. Transportation	7240	8311	0.00	556,011.00	305,805.55	556,011.00	0.00	0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.09
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.09
Class Size Reduction, K-3		8434	4,837,707.00	4,815,926.00	1,219,334.00	4,846,275.00	30,349.00	0.69
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	0.00	761,661.00	781,164.00	781,164.00	19,503.00	2.6%
Lottery - Unrestricted and Instructional Materia Tax Rellef Subventions Restricted Levies - Other		8560	3,942,008.00	4,641,181.00	1,283,463.90	4,641,181.00	0.00	0.0%
Homeowners' Exemptions		0575					į	
Other Subventions/in-Lieu Taxes		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8576	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8587 8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,394,989.00	1 504 193 00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	1,504,193.00	977,725.59	1,504,193.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	1,740.00	0.00	0.00	0.00	0.09
Healthy Start	6240	8590	0.00	0.00	0.00	1,740.00	0.00	0.09
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.09
School Community Violence		_	5.30	0.00	0.00	0.00	0.00	0.0%
Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

		Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year	Difference	% Diff
Description  Quality Education investment Act	Resource Codes	Codes	(A)	(B)	(C)	Totals (D)	(Coi B & D) (E)	(E/B) (F)
All Other State Revenue	7400	8590	1,754,400.00	1,726,100.00	1,380,880.00	1,726,100.00	0.00	0.0
TOTAL, OTHER STATE REVENUE	All Other	8590	13,314,569.00	13,872,417.00	6,845,450.97	13,691,924.00	(180,493.00)	1.39
OTHER LOCAL REVENUE			44,997,110.00	49,241,109.00	23,960,581.51	48,898,669.00	(342,440.00)	-0.7%
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	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00		0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes			5.50	0.00	0.00	0.00	0.00	0.0%
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							3.50	0.07
Not Subject to RL Deduction		8625	1,450,000.00	1,725,000.00	794,522.89	1,725,000.00	0.00	0.0%
Penalties and Interest from Delinquent No	ол-Revenue							
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8004						
Sale of Publications		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8632	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8650	412,000.00	412,000.00	328,858.80	412,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value	ef leve et e ente	8660	185,000.00	185,000.00	139,108.15	185,000.00	0.00	0.0%
Fees and Contracts	or rivestments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	257,000.00	200,000.00	153,000.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	250,119.00	250,119.00		200,000.00	0.00	0.0%
Interagency Services	All Other	8677	4,144,670.00	4,473,146.00	68,415.08	250,119.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	1,574,064.53	4,474,486.00	1,340.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue			0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%	%) Adjustment	8691	0.00	0.00				
Pass-Through Revenues From Local Sour		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	318,270.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710		322,420.00	299,837.01	321,738.00	(682.00)	-0.2%
All Other Transfers in		8781-8783	1,049,192.00	1,136,106.00	430,750.65	1,138,599.00	2,493.00	0.2%
Transfers Of Apportionments		0/01-0/03	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers From Districts or Charter Schools	0500							
	6500	8791	267,300.00	267,300.00	101,574.00	321,829.00	54,529.00	20.4%
From County Offices From JPAs	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	6360	8791	0.00	0.00				
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360		0.00	0.00	0.00	0.00	0.00	0.0%
	0300	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		
From County Offices	All Other	8792		0.00	0.00	0.00	0.00	0.0%

# 2012-13 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes In Fund Balance

30 66621 0000000 Form 01

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)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,333,551.00	8,971,091.00	3,890,131.11	9,028,771.00	57,680.00	0.6%
TOTAL, REVENUES			198,701,639.00	216,435,966.00	115,869,516.96	216,992,623.00	556,657.00	0.3%

#### 2012-13 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes In Fund Balance

	Revenues,	Expenditures, and Ci		Form 01			
Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Coi B & D) (E)	% Diff (E/B)
CERTIFICATED SALARIES				, and the second	(5)	(=)	(F)
Certificated Teachers' Salaries	1100	88,274,864.00	86,754,146.00	42,233,743.83	87,406,911.00	(652,765.00)	-0.89
Certificated Pupil Support Salaries	1200	5,137,750.00	5,292,269.00	2,582,458.57	5,314,292.00	(22,023.00)	-0.49
Certificated Supervisors' and Administrators' Salaries	1300	7,714,825.00	7,817,900.00	4,323,459.46	7,803,692.00	14,208.00	0.29
Other Certificated Salaries	1900	2,692,034.00	3,415,257.00	1,642,877.80	3,630,402.00	(215,145.00)	
TOTAL, CERTIFICATED SALARIES		103,819,473.00	103,279,572.00	50,782,539.66	104,155,297.00	(875,725.00)	-6.39
CLASSIFIED SALARIES				991.02,000.00	104,100,237.00	(8/3,723.00)	-0.89
Classified Instructional Salaries	2100	8,075,178.00	7,948,683.00	3,200,077.57	7,886,944.00	61,739.00	0.89
Classified Support Salaries	2200	12,633,551.00	12,638,668.00	6,401,011.57	12,640,603.00	(1,935.00)	0.09
Classified Supervisors' and Administrators' Salaries	2300	2,945,958.00	2,984,608.00	1,468,379.92	2,984,608.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	8,807,627.00	9,252,365.00	4,318,033.75	9,406,885.00	(154,520.00)	
Other Classified Salaries	2900	321,744.00	327,862.00	125,415.10	327,112.00	750.00	-1.79
TOTAL, CLASSIFIED SALARIES		32,784,058.00	33,152,186.00	15,512,917.91	33,246,152.00		0.29
EMPLOYEE BENEFITS			33/192/133.3	10,012,017.01	33,240,132.00	(93,966.00)	-0.3%
STRS	3101-3102	8,557,349.00	8,526,930.00	4,168,267.44	8,566,725.00	(39,795.00)	-0.5%
PERS	3201-3202	4,563,374.00	4,593,463.00	2,323,683.84	4,610,162.00	(16,699.00)	-0.49
OASDI/Medicare/Alternative	3301-3302	3,725,219.00	3,745,564.00	1,741,823.12	3,765,019.00	(19,455.00)	-0.47
Health and Welfare Benefits	3401-3402	16,188,942.00	16,334,674.00	11,158,151.13	17,177,401.00	(842,727.00)	
Unemployment insurance	3501-3502	1,532,997.00	1,526,899.00	499,558.06	1,536,914.00		-5.29
Workers' Compensation	3601-3602	1,786,153.00	1,794,004.00	939,240.64		(10,015.00)	-0.79
OPEB, Allocated	3701-3702	10,457,932.00	10,458,013.00	4,317,909.04	1,814,185.00	(20,181.00)	-1.19
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	10,482,000.00	(23,987.00)	-0.2%
PERS Reduction	3801-3802	244,360.00	246,987.00	185,095.12	0.00	0.00	0.09
Other Employee Benefits	3901-3902	2,058,534.00	2,058,534.00		246,917.00	70.00	0.09
TOTAL, EMPLOYEE BENEFITS	2000 1 0002	49,114,860.00	49,285,068.00	2,058,533.94	2,058,534.00	0.00	0.09
BOOKS AND SUPPLIES		10,114,000.00	43,203,008.00	27,392,262.33	50,257,857.00	(972,789.00)	-2.09
Approved Textbooks and Core Curricula Materials	4100	1,092,023.00	1,250,018.00	370,773.65	1,251,324.00	(1 206 00)	0.48
Books and Other Reference Materials	4200	18,051.00		13,283.73		(1,306.00)	-0.19
Materials and Supplies	4300	7,757,133.00	9,698,749.00	2,156,759.77	59,228.00 8,879,936.00	(13,854.00)	-30.5%
Noncapitalized Equipment	4400	555,581.00	1,009,132.00	519,622.74		818,813.00	8.49
Food	4700	0.00	0.00	0.00	1,531,889.00	(522,757.00)	-51.8%
TOTAL, BOOKS AND SUPPLIES		9,422,788.00	12,003,273.00		0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES		5,422,700.00	12,003,213.00	3,060,439.89	11,722,377.00	280,896.00	2.3%
Subagreements for Services	5100	6,030,509.00	7,061,886.00	1,522,782.68	6,882,392.00	179,494.00	2.5%
Travel and Conferences	5200	342,666.00	556,840.00	195,829.60	610,872.00	(54,032.00)	-9.7%
Dues and Memberships	5300	94,765.00	91,511.00	66,766.05	91,511.00	0.00	0.0%
Insurance	5400-5450	1,077,180.00	1,115,808.00	1,002,395.00	1,115,808.00	0.00	0.0%
Operations and Housekeeping Services	5500	3,782,298.00	3,913,082.00	2,237,930.69	3,913,082.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	2,116,591.00	2,763,672.00	700,836.41	2,735,791.00	27,881.00	1.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(183,900.00)	(183,955.00)	(80,656.72)	(178,300.00)	(5,655.00)	3.19
Professional/Consulting Services and Operating Expenditures	5800						
Communications	5900	5,023,645.00	5,938,569.00	2,502,608.47	5,787,265.00	151,304.00	2.5%
TOTAL, SERVICES AND OTHER	2300	327,700.00	303,000.00	149,078.04	305,986.00	(2,986.00)	-1.0%
OPERATING EXPENDITURES		18,611,454.00	21,560,413.00	8,297,570.22	21,264,407.00	296,006.00	1.49

#### 2012-13 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes In Fund Balance

Description Res	source Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
CAPITAL OUTLAY		00000	(4)	(B)	(C)	(D)	(E)	<u>(F)</u>
Land		6100	0.00	0.00	0.00	0.00		
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.
Buildings and Improvements of Buildings		6200	0.00	0.00		0.00	0.00	0.
Books and Media for New School Libraries		0200	0.00	0.00	0.00	0.00	0.00	0.
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0
THER OUTGO (excluding Transfers of Indirect Co	osts)					5.50	0.00	
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7440			i			
State Special Schools		7110	0.00	0.00	0.00	0.00	0.00	0.
Tuition, Excess Costs, and/or Deficit Payments		7130	8,000.00	00.000,8	0.00	8,000.00	0.00	0
Payments to Districts or Charter Schools		7141	200,000.00	200,000.00	60,276.00	200,000.00	2.00	_
Payments to County Offices		7142	870,000.00	870,000.00	402,323,99	880,039.00	0.00	0.
Payments to JPAs		7143	0.00	0.00	0.00	0.00	(10,039.00)	
Transfers of Pass-Through Revenues				3,00	0.00	0.00	0.00	0
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.
Special Education SELPA Transfers of Apportionme								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00				
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.
To JPAs	6360	7223	0.00		0.00	0.00	0.00	0.
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers	, iii Guici	7281-7283		0.00	0.00	0.00	0.00	0.
All Other Transfers Out to All Others		7299	0.00 121,858.00	0.00	0.00	0.00	0.00	0.
Debt Service				121,858.00	0.00	122,748.00	(890.00)	-0.
Debt Service - Interest Other Debt Service - Principal		7438	4,642,446.00	1,489,466.00	496,684.19	1,489,466.00	0.00	0.
•		7439	2,334,802.00	2,332,784.00	123,963.76	2,332,784.00	0.00	0.
OTAL, OTHER OUTGO (excluding Transfers of Indi			8,177,106.00	5,022,108.00	1,083,247.94	5,033,037.00	(10,929.00)	-0.
THER OUTGO - TRANSFERS OF INDIRECT COST	5			Sea a	ATT PER	意意		
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	- 1-3	
Transfers of Indirect Costs - Interfund		7350	(330,841.00)	(330,841.00)	(51,431.05)	(330,841.00)	0.00	0.
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRE	CT COSTS		(330,841.00)	(330,841.00)	(51,431.05)	(330,841.00)	0.00	0.
OTAL, EXPENDITURES			221,598,898.00	223,971,779.00	106,077,546.90	225,348,286.00	(1,376,507.00)	-0.6

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Coi B & D)	% Diff (E/B)
INTERFUND TRANSFERS	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00		_
From: Bond Interest and Redemption Fund		8914				0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0315	0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.09
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/ County School Facilities Fund		7613	0.00				0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	964,921.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	964,921.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			. 0.00	964,921.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES			0.00	304,321.00	0.00	964,921.00	0.00	0.0%
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Praceeds			,					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								0.07
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Debt Proceeds Proceeds from Certificates					0.00	0.00	0.00	0.0%
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	ಕ್ . 0.00	, 0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0,00	0.00	0.00	0.00	0.00	,×±0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	<b>;</b>		0.00	(964,921.00)				

#### 2012-13 Second Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

Description Re	source 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)
A. REVENUES					1-1	(5)	(=)	(F)
1) Revenue Limit Sources		8010-8099	126,172,060.00	136,211,554.00	82,841,726.32	136,193,781.00	(17,773.00)	0.0%
2) Federal Revenue		8100-8299	30,934.00	230,934.00	134,235.24	210,501.00	(20,433.00)	
3) Other State Revenue		8300-8599	19,811,075.00	20,963,924.00	9,067,135.58	20,833,283.00	(130,641.00)	
4) Other Local Revenue		8600-8799	6,765,348.00	7,133,255.00	3,301,151.72	7,130,653.00	(2,602.00)	
5) TOTAL, REVENUES			152,779,417.00	164,539,667.00	95,344,248.86	164,368,218.00	19 33 di	120
B. EXPENDITURES				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	20,011,210.00	104,000,210.00		1 2 1 1 2 1 1 2 2
1) Certificated Salaries		1000-1999	79,267,363.00	77,638,745.00	38,029,140.03	78,052,987.00	(414,242.00)	-0.5%
2) Classified Salaries		2000-2999	17,242,452.00	17,751,429.00	8,347,420.16	17,899,063.00	(147,634.00)	
3) Employee Benefits		3000-3999	36,855,819.00	36,822,717.00	20,903,542.87	37,735,713.00	(912,996.00)	
4) Books and Supplies		4000-4999	4,067,678.00	4,528,610.00	1,245,672.16	4,426,545.00	102,065.00	2.3%
5) Services and Other Operating Expenditures		5000-5999	9,209,273.00	9,592,386.00	5,313,618.11	9,823,743.00	(231,357.00)	
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,731,149.00	3,579,272.00	498,783.73	3,580,162.00	(890.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,725,483.00)	(1,878,011.00)	(244,006.00)	(1,886,698,00)	8,687.00	-0.5%
9) TOTAL, EXPENDITURES			151,648,251.00	148,035,148.00	74,094,171.06	149,631,515.00	0,007.00	-U.576
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,131,166.00	16,504,519.00	21,250,077.80	14,736,703.00	( 1, 1 +	29% 20%
D. OTHER FINANCING SOURCES/USES				,		14,700,700.00	ya Den Arian Cara Cara (Alba (	
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						3.00	3.00	0.070
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	(21,247,420.00)	(20,521,814.00)	0.00	(19,573,848.00)	947,966.00	-4.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,247,420.00)	(20,521,814.00)	0.00	(19,573,848.00)	13 J E - JA	Y 11 96

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,116,254.00)	(4,017,295.00)	21,250,077.80	(4,837,145.00)		<u> </u>
F. FUND BALANCE, RESERVES						(4,507,140.50)	ALTERNATIONS OF CHARACTE	
Beginning Fund Balance     As of July 1 - Unaudited		9791	64,167,819.51	71,288,763.45		71,288,763,45	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			64,167,819.51	71,288,763.45		71,288,763.45	9.00	0.07
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	ı		64,167,819.51	71,288,763.45		71,288,763.45	0.00	0.07
2) Ending Balance, June 30 (E + F1e)			44,051,565.51	67,271,468.45		66,451,618.45		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	125,000.00	100,000.00		100,000.00	$J_{ij} = J_{ij} + J_{ij} + J_{ij}$	
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 d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	56,127.00	0.00		56,127.00		
Non-Resident Tuition	0000	9780	56,127.00			33,127,133		
Non-Resident Tuition	0000	9780				56,127.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,647,997.00	6,748,101.00		6,789,397.00		
Unassigned/Unappropriated Amount		9790	37,072,441.51	60,273,367.45		59,356,094.45		

				Board Approved		Projected Year	Differen	
Description	Resource Codes	Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	Difference (Col B & D)	% Diff (E/B)
REVENUE LIMIT SOURCES				, , , ,	(0)	(0)	(E)	<u>(F)</u>
Principal Apportionment								
State Aid - Current Year		8011	30,872,063.00	39,342,710.00	6,391,063.60	21,003,614.00	(18,339,096.00)	-46.69
Charter Schools General Purpose Entitlement State Ald - Prior Years	it - State Ald	8015	0.00	0.00	0.00	0.00	0.00	0.09
Tax Relief Subventions		8019	0.00	0.00	0.00	0.00	0.00	0.09
Homeowners' Exemptions		8021	940,512.00	940,512.00	457,125.56	940,512.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lleu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.09
County & District Taxes						0.00	0.00	0.09
Secured Roll Taxes		8041	107,638,733.00	105,328,310.00	59,675,240.69	108,860,129.00	3,531,819.00	3.49
Unsecured Roll Taxes		8042	4,089,686.00	4,089,686.00	3,390,717.88	4,109,772.00	20,086.00	0.5
Prior Years' Taxes		8043	2,465,247.00	2,640,247.00	2,594,245.27	2,665,139.00	24,892.00	0.99
Supplemental Taxes  Education Revenue Augmentation		8044	1,474,855.00	1,299,855.00	931,840.16	1,234,658.00	(65,197.00)	-5.0%
Fund (ERAF)		8045	(7,953,223.00)	(7,953,223.00)	(044 000 05)	(2 222 .2		
Community Redevelopment Funds			(1,000,220.00)	(7,555,225.00)	(211,280.25)	(3,035,454.00)	4,917,769.00	-61.8%
(SB 617/699/1992)		8047	186,810.00	3,909,759.00	12,176,284.26	14,509,182.00	10,599,423.00	271.1%
Penalties and Interest from Delinquent Taxes								
Miscellaneous Funds (EC 41604)		8048	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%
Less: Non-Revenue Limit					0.00	0.00	0.00	0.0%
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			139,714,683.00	149,597,856.00	85,405,237.17	150,287,552.00	689,696.00	0.50
Revenue Limit Transfers						100,207,002.00	009,690.00	0.5%
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(6,048,388.00)	(6,063,508.00)	0.00	(6,063,508.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091					0.00	0.0%
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year								Sec. (2), (2), (30)
PERS Reduction Transfer	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Proper	4	8092	286,631.00	289,258.00	216,211.15	289,188.00	(70.00)	0.0%
Property Taxes Transfers	Ty raxes	8096	(7,780,866.00)	(7,612,052.00)	(2,779,722.00)	(8,319,451.00)	(707,399.00)	9.3%
Revenue Limit Transfers - Prior Years		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES		8099	0.00	0.00	0.00	0.00	0.00	0.0%
EDERAL REVENUE			126,172,060.00	136,211,554.00	82,841,726.32	136,193,781.00	(17,773.00)	0.0%
Maintenance and Operations		9140						
Special Education Entitlement		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8181 8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	. 0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	Albert Spiele Control	7.5
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%

#### 2012-13 Second Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes In Fund Balance

				Beerl to					
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)	
	3000-3009, 3011-					(D)	(E)	(F)	
	3024, 3026-3299, 4000-4034, 4036-					A Maria	34	1	
NCLB/IASA	4139, 4202, 4204- 4215, 5510	8290		4	g as		T The state of the		
NCLB: Title I, Part A, Basic Grants						15		<b>12.41</b> .	
Low-income and Neglected	3010	8290				<b>飞</b> 紫			
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	r t e	£ l				2	
NCLB: Title II, Part A, Teacher Quality	4035	8290			Area Tale				
NCLB: Title III, Immigration Education				4		3.0	128 1		
Program	4201	8290							
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290							
NCLB: Title V, Part B, Public Charter Schools						ia i		7.	
Grant Program (PCSGP)	4610	8290	7 人學為		A A	J. 6			
Vocational and Applied Technology Education	3500-3699	8290		196					
Safe and Drug Free Schools Other Federal Revenue	3700-3799	8290				Ayr.	34, 15		
TOTAL, FEDERAL REVENUE	All Other	8290	30,934.00	230,934.00	134,235.24	210,501.00	(20,433.00)	-8.89	
OTHER STATE REVENUE			30,934.00	230,934.00	134,235.24	210,501.00	(20,433.00)	-8.89	
THE STATE REVENUE				- A. S. S. S.		for an	aj de		
Other State Apportionments					學			10 2003	
Community Day School Additional Funding Current Year	2430	8311			THE STATE OF	6 0	91 Te	7	
Prior Years	2430	8319		41 -2					
ROC/P Entitlement		55.5			46				
Current Year	6355-6360	8311							
Prior Years	6355-6360	8319							
Special Education Master Plan Current Year	6500	0244							
Prior Years	6500	8311							
Home-to-School Transportation	7230	8319 8311							
Economic Impact Ald	7090-7091	8311							
Spec. Ed. Transportation	7240	8311							
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00		
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.09	
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.09	
Class Size Reduction, K-3		8434	4,837,707.00	4,815,926.00	1,219,334.00	4,846,275.00	30,349.00	0.09	
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	30,345.00	0.07	
Mandated Costs Reimbursements		8550	0.00	761,661.00	781,164.00	781,164.00	19,503.00	2.69	
Lottery - Unrestricted and Instructional Material	ls	8560	3,289,683.00	3,640,638.00	1,114,923.15	3,640,638.00	0.00	0.09	
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	11.4.1		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.09	
School Based Coordination Program	7250	8590					0.00		
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							
Class Size Reduction Facilities	6200	8590							
School Community Violence									

### 2012-13 Second Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes In Fund Balance

Description	December Code	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description  Outsity Education Issuertment Art	Resource Codes		(A)	(B)	(C)	(D)	(E)	(F)
Quality Education Investment Act  All Other State Revenue	7400	8590		四	Street, P.	2 7		
TOTAL, OTHER STATE REVENUE	All Other	8590	11,683,685.00	11,745,699.00	5,951,714.43	11,565,206 00	(180,493.00)	-1.5%
OTHER LOCAL REVENUE			19,811,075.00	20,963,924.00	9,067,135.58	20,833,283.00	(130,641.00)	-0.6%
SINER COOKE REVENUE			Au har	g - 3-11 - 1	177	- 1 - 1	1	
Other Local Revenue County and District Taxes				1.13		Junear 12	一度す	不 美
Other Restricted Levies			12	The same of	E.F.	4 4	6/2 E 32	2302
Secured Roll		8615	0.00	.0,00	0.00	000.	797 No.	THE T
Unsecured Roll		8616	0.00	0.00	0.00	0.00		F 35
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	ر الزباد	£ 4.
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		79
Non-Ad Valorem Taxes						0.00		375
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		8005	4 450 000 00	16個 4	5	1 1	D	38
Not dabjest to NE Deduction		8625	1,450,000.00	1,725,000.00	794,522.89	1,725,000.00	章 [	Signal of the second
Penalties and Interest from Delinquent No	n-Revenue		朝 有 新	W. 190	为 马	7.	46-	The Party
Limit Taxes		8629	0.00	0.00	0.00	0.00	3 199	1
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00		
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	412,000.00	412,000.00	328,858.80	0.00	0.00	0.0%
Interest		8660	185,000.00	185,000.00	139,108.15	412,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	0.00	185,000.00	0.00	0.0%
Fees and Contracts			0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	<b>以中国和</b>	I The
Transportation Services	7230, 7240	8677	4. 高州工业公司		212 36			
Interagency Services	All Other	8677	3,350,886.00	3,356,629.00	1,308,678.18	3,351,534.00	(5,095.00)	-0.2%
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-Revenue Limit (50%	%) Adjustment	8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local South	rces	8697	0.00	0.00	0.00	0.00	1-4-1	hy-4
All Other Local Revenue		8699	318,270.00	318,520.00	299,233.05	318,520.00	0.00	0.0%
Tuition		8710	1,049,192.00	1,136,106.00	430,750.65	1,138,599.00	2,493.00	0.2%
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				A CA			THE T	40
From County Offices	6500	8791	100 100 200	3.多一些 3	AND THE PARTY OF T	4 是是 4	S. S. S.	
From JPAs	6500	8792	CAN THE SAME	是"原外教	NOT THE	24 # 588		
ROC/P Transfers	6500	8793		SYT FOR	THE SECOND	以 是 集場	ad John S	
From Districts or Charter Schools	6360	8791	in a few line	上上"量	1 2 2 2	The scales		11
From County Offices	6360	8792		是"有"是"特别"	A wind	"一种"	A CALL	
From JPAs	6360	8793	1.1.	를 됐게 났다.	A STATE	是不一時間後		
Other Transfers of Apportionments						2 70 14	Surpost transport	
From Districts or Charter Schools	All Other	8791	0.00					
	· ··· · · · · · · ·	0,01	0.00	0.00	0.00	0.00	0.00	0.0%

#### 2012-13 Second Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

30 66621 0000000 Form 01

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)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	·	·	6,765,348.00	7,133,255.00	3,301,151.72	7,130,653.00	(2,602.00)	0.0%
TOTAL, REVENUES			152,779,417.00	164,539,667.00	95,344,248.86	164,368,218.00	(171,449.00)	

Object des Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year	Difference	B/ B:55
<u> </u>		(B)	(C)	Totals (D)	(Col B & D)	% Diff (E/B)
		, , , , , , , , , , , , , , , , , , ,	(0)	(D)	(E)	(F)
1100	67,022,766.00	65,207,827.00	21 474 604 00	05 570 400 00		
1200	4,791,820.00	1	31,474,694.92	65,573,489.00	(365,662.00)	-0.6%
						0.0%
						-0.7%
1300					384.00	0.1%
	19,201,303.00	77,036,745.00	38,029,140.03	78,052,987.00	(414,242.00)	-0.5%
2100	451,440.00	486,868.00	116.232.28	484 688 00	2 180 00	0.49/
2200	7,182,671.00					0.4%
2300						0.0%
2400						0.0%
2900						-2.0%
						0.2%
		11,101,423.00	0,347,420.10	17,099,063.00	(147,634.00)	-0.8%
3101-3102	6,548,920.00	6,425,532.00	3.138.361.10	6 451 095 00	(25 563 00)	0.40
3201-3202	2,706,077.00					-0.4%
3301-3302						<u>-1.0%</u>
3401-3402						-0.7%
3501-3502						-7.3%
						-0.6%
						-0.6%
						-0.1%
						0.0%
						0.0%
						0.0%
			20,300,342.07	37,735,715.00	(912,996.00)	-2.5%
4100	1,074,523.00	1,229,218.00	346,098.70	1,206.218.00	23.000.00	1.9%
4200	11,183.00	38,506.00				-2.8%
4300	2,831,389.00					3.4%
4400	150,583.00					-4.7%
4700	0.00	0.00				0.0%
	4,067,678.00	4,528,610.00				2.3%
				.,,	102,000.00	2.578
5100	0.00	7,668.00	0.00	30.000.00	(22.332.00)	-291.2%
5200	99,675.00	121,810.00	53,938.28			-10.8%
5300	90,865.00	87,211.00				0.0%
5400-5450	1,002,000.00	1,040,628.00				0.0%
5500	3,774,828.00	3,905,612.00				0.0%
5600	1,257,208.00	1,396,346.00				-2.5%
5710	272,947.00	235,013.00				
5750	(183,900.00)					-48.4% 36.4%
		, , , , , ,	(=:10: 1.04)	(117,000.00)	(00,900.00)	36.4%
5800	2,610,150.00	2,695,053.00	1,209,744.89	2,674,712.00	20,341.00	0.8%
5900	285,500.00	287,000.00	140,136.03	287,036.00	(36.00)	0.0%
	9,209,273.00	9,592,386.00	5,313,618.11	9,823.743.00	(231 357 00)	-2.4%
	1300 1900 2100 2200 2300 2400 2900 3101-3102 3201-3202 3301-3502 3601-3602 3701-3702 3751-3752 3801-3802 3901-3902 4100 4200 4300 4400 4700 5100 5200 5300 5400-5450 5500 5600 5710 5750	1300 6,996,174.00 1900 456,603.00 79,267,363.00 2100 451,440.00 2200 7,182,671.00 2300 1,987,732.00 2400 7,305,582.00 2900 315,027.00 17,242,452.00 3201-3202 2,706,077.00 3301-3302 2,402,075.00 3401-3402 11,149,924.00 3501-3502 1,050,090.00 3601-3602 1,351,292.00 3701-3702 9,463,191.00 3751-3752 0.00 3801-3802 125,716.00 3901-3902 2,058,534.00 4700 1,074,523.00 4100 1,074,523.00 4200 11,183.00 4300 2,831,389.00 4400 150,583.00 4700 0.00 5200 99,675.00 5300 90,865.00 5400-5450 1,002,000.00 5500 3,774,828.00 5600 1,257,208.00 5710 272,947.00 5750 (183,900.00) 5800 2,610,150.00 5900 285,500.00	1300 6,996,174,00 7,145,481,00 1900 456,603,00 336,387,00 79,267,363,00 77,638,745,00  2100 451,440,00 486,868,00 2200 7,182,671,00 7,204,338,00 2300 1,987,732,00 2,090,900,00 2400 7,305,582,00 7,648,178,00 2900 315,027,00 321,145,00 17,242,452,00 17,751,429,00  3101-3102 6,548,920,00 6,425,532,00 17,242,452,00 17,751,429,00  3301-3302 2,402,075,00 2,420,346,00 3401-3402 11,149,924,00 11,224,125,00 3501-3502 1,050,090,00 1,038,977,00 3601-3602 1,351,292,00 1,338,154,00 3701-3702 9,463,191,00 9,438,708,00 3751-3752 0,00 0,00 3801-3802 125,716,00 117,569,00 3901-3902 2,058,534,00 2,058,534,00 36,855,819,00 36,822,717,00  4100 1,074,523,00 1,229,218,00 4200 11,183,00 38,506,00 4400 150,583,00 393,260,00 4700 0,00 0,00 5100 0,00 7,668,00 5200 99,675,00 121,810,00 5400-5450 1,002,000,00 1,040,628,00 5500 3,774,828,00 3,905,612,00 5500 1,257,208,00 1,396,346,00 5710 272,947,00 235,013,00 5800 2,610,150,00 2,695,053,00 5900 285,500,00 287,000,00	1300	1300	1300

		Revenues,	Expenditures, and C	nanges in Fund Balan	ce			Form
Description R	esource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B)
CAPITAL OUTLAY								(F)
Land		6100	0.00	0.00	0.00	0.00	0.00	
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0
Books and Media for New School Libraries					3,00	0.00	0.00	0.0
or Major Expansion of School Libraries Equipment		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment Replacement		6400	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		6500	0.00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.00	0.00	0.00	0.09
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.09
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		
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools				0.00	0.00	0.00	0.00	0.0%
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices To JPAs		7212	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionn		7213	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools	6500	7221						35/4
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	0000							
To County Offices	6360	7221						
To JPAs	6360 6360	7222						
Other Transfers of Apportionments	All Other	7223 7221-7223	0.00					
All Other Transfers	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	750.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest				750.00	0.00	1,640.00	(890.00)	-118.7%
Other Debt Service - Principal		7438	4,633,984.00	1,484,125.00	494,013.65	1,484,125.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of In		7439	2,096,415.00	2,094,397.00	4,770.08	2,094,397.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COS			6,731,149.00	3,579,272.00	498,783.73	3,580,162.00	(890.00)	0.0%
Transfers of Indirect Costs		7310	(1,394,642.00)	(1,547,170.00)	(192,574.95)	(1,555,857.00)	8,687.00	-0.6%
Transfers of Indirect Costs - Interfund		7350	(330,841.00)	(330,841.00)	(51,431.05)	(330,841.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIR	ECT COSTS		(1,725,483.00)	(1,878,011.00)	(244,006.00)	(1,886,698.00)	8,687.00	-0.5%
OTAL, EXPENDITURES			151,648,251.00	148,035,148.00	74,094,171.06	149,631,515.00	(1,596,367.00)	-1.1%

#### 2012-13 Second Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

				hanges in Fund Balan				
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
INTERFUND TRANSFERS				107	(0)	(0)	(E)	(F)
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	
From: Bond Interest and Redemption Fund		9014				0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8914 8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0315	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
To: Child Development Fund		7611	0.00					
To: Special Reserve Fund		7612	0.00	0.00	0.00	0,00	0.00	0.0%
To: State School Bullding Fund/		7012	0.00	0.00	0.00	0.00	0.00	0.0%
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES SOURCES								
5551,525								
State Apportionments Emergency Apportionments								
Proceeds		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-							ĺ	
Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							0.00	0.076
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00			
Long-Term Debt Proceeds		0000	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates								
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases Proceeds from Lease Revenue Bonds		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8973	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		8979	0.00	0.00	0.00	0.00	0.00	0.0%
USES			0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Funds from								
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00		
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS						0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	(21,247,420.00)	(20,521,814.00)	0.00	(19,573,848.00)	947,966.00	-4.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	100
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,247,420.00)	(20,521,814.00)	0.00	(19,573,848.00)	947,966.00	0.0% -4.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(21,247,420.00)	(20,521,814.00)	0.00	(19,573,848.00)	947,966.00	-4.0 /8

#### 2012-13 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)	% Diff (E/B)
A. REVENUES					(0)	(b)	(E)	(F)
1) Revenue Limit Sources		8010-8099	6,048,388.00	6,063,508.00	0.00	6,063,508.00	0.00	
2) Federal Revenue		8100-8299	13,119,596.00	15,717,770.00	5,042,842.78	16,597,393.00	879,623.00	0.09
3) Other State Revenue		8300-8599	25,186,035.00	28,277,185.00	14,893,445.93	28,065,386.00		5.65
4) Other Local Revenue		8600-8799	1,568,203.00	1,837,836.00	588,979.39	1,898,118.00	(211,799.00)	
5) TOTAL, REVENUES			45,922,222.00	51,896,299.00	20,525,268.10	52,624,405.00	60,282.00	3.39
B. EXPENDITURES				0.1,000,200.00	20,023,200.10	52,024,405.00		
1) Certificated Salaries		1000-1999	24,552,110.00	25,640,827.00	12,753,399.63	26,102,310.00	(461,483.00)	-1.8%
2) Classified Salaries		2000-2999	15,541,606.00	15,400,757.00	7,165,497.75	15,347,089.00	53,668.00	
3) Employee Benefits		3000-3999	12,259,041.00	12,462,351.00	6,488,719.46	12,522,144.00	(59,793.00)	0.3%
4) Books and Supplies		4000-4999	5,355,110.00	7,474,663.00	1,814,767.73	7,295,832.00	178,831.00	
5) Services and Other Operating Expenditures		5000-5999	9,402,181.00	11,968,027.00	2,983,952.11	11,440,664.00	527,363.00	2.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	4.4%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,445,957.00	1,442,836.00				0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,394,642.00		584,464.21	1,452,875.00	(10,039.00)	0.7%
9) TOTAL, EXPENDITURES		1000 7000	69,950,647.00	1,547,170.00	192,574.95	1,555,857.00	(8,687.00)	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES			09,930,647.00	75,936,631.00	31,983,375.84	75,716,771.00		
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,028,425.00)	(24,040,332.00)	444 450 405 50			
D. OTHER FINANCING SOURCES/USES			(24,020,420.00)	(24,040,332.00)	(11,458,107.74)	(23,092,366.00)		
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	964,921.00	0.00	964,921.00	0.00	0.0%
Other Sources/Uses     Sources		8930-8979	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	21,247,420.00	20,521,814.00	APRILLEY CAREE	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/US			21,247,420.00	19,556,893.00	0.00	19,573,848.00	(947,966.00)	-4.6%

#### 2012-13 Second Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes In Fund Balance

		Revenue,	Expenditures, and Ch	anges in Fund Baland	08	<u>.                                    </u>		FOITH
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,781,005.00)	(4,483,439.00)	(11,458,107,74)	(4,483,439.00)		
F. FUND BALANCE, RESERVES				, , , ,		(4,400,435.00)		that with many
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	2,781,005.00	4,483,439.00		4 492 470 00		I
b) Audit Adjustments		9793	0.00	0.00		4,483,439.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,781,005.00	4,483,439.00		4,483,439.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00		0.00	0.00	V. SANTAR
e) Adjusted Beginning Balance (F1c + F1d)			2,781,005.00	4,483,439.00		4,483,439.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	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	7	
b) Restricted		9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements		9750	, 0.00	₩ 20.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated				3.35		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		, 0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

### 2012-13 Second Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes In Fund Balance

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
REVENUE LIMIT SOURCES	Codes	(A)	(B)	(C)	(D)	(E)	(F)
Principal Apportionment							
State Ald - Current Year	8011	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 Ald - Prior Years	8019	0.00	0:00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions	8021	0.00	0.00				
Timber Yield Tax	8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lleu Taxes	8029	0.00	0.00	0.00	0.00		
County & District Taxes				0.00	0.00		
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				
Community Redevelopment Funds	5545	0.00	0.00	0.00	0.00		H
(SB 617/699/1992)	8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes							
Miscellaneous Funds (EC 41604)	8048	0.00	0.00	0.00	0.00		
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-Revenue Limit				0.00	0.00		
(50%) Adjustment	8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources		0.00	0.00	0.00	0.00		
Revenue Limit Transfers							ejor kontrea k
Unrestricted Revenue Limit							
Transfers - Current Year 0000	8091	1151 Th 17.	12. 智慧的				
Continuation Education ADA Transfer 2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer 2430	8091	224,036.00	225,287.00	0.00	225,287.00	0.00	0.0%
Special Education ADA Transfer 6500	8091	5,824,352.00	5,838,221.00	0.00	5,838,221.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year All Other	8091						
PERS Reduction Transfer	8092	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes	8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	NESCHE AND SERVICE	764 (g(2) )
Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES	0033	6,048,388.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE		0,040,366.00	6,063,508.00	0.00	6,063,508.00	0.00	0.0%
MaIntenance and Operations	8110	0.00	0.00	0.00			
Special Education Entitlement	8181	5,294,650.00	4,903,563.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants	8182	480,198.00	824,486.00	238,504.00	5,411,498.00	507,935.00	10.4%
Child Nutrition Programs	8220	0.00	0.00	0.00	1,090,434.00	265,948.00	32.3%
Forest Reserve Funds	8260	0.00	0.00	0.00	112 11 15 15 15 16 16 16 16 16 16 16 16 16 16 16 16 16	0.00	0.0%
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	D DEV
Interagency Contracts Between LEAs	8285	200,000.00	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%

				Board Approved		Depleated V	Diff	
Description	Resource Codes	Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	Projected Year Totals	(Col B & D)	% Diff (E/B)
	3000-3009, 3011-			(8)	(6)	(D)	(E)	(F)
	3024, 3026-3299, 4000-4034, 4036-							
NCLB/iASA	4139, 4202, 4204- 4215, 5510	8290	0.00	701 014 00	424 042 50		_	
NCLB: Title I, Part A, Basic Grants	.2.0,00,0	0200	0.00	701,914.00	421,913.56	701,914.00	0.00	0.0%
Low-income and Neglected	3010	8290	4,410,809.00	5,327,622.00	1,739,908.49	5,418,799.00	91,177.00	4 70
NCLB: Title I, Part D, Local Delinquent						0,110,100.00	31,177.00	1.79
Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	947,047.00	1,695,122.00	384,304.50	1,697,111.00	1,989.00	0.1%
NCLB: Title III, Immigration Education Program	4201	8290	0.00					
NCLB: Title III, LImited English Proficient (LEP)	4201	0290	0.00	0.00	0.00	0.00	0.00	0.0%
Student Program	4203	8290	771,937.00	807,434.00	391,033.43	820,008.00	12,574.00	1.50
NCLB: Title V, Part B, Public Charter Schools						020,000.00	12,374.00	1.6%
Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	171,399.00	192,045.00	0.00	192,045.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	843,556.00	1,265,584.00	507,619.81	1,265,584.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,119,596.00	15,717,770.00	5,042,842.78	16,597,393.00	879,623.00	5.6%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	85,519.00	91,608.00	48,089.25	91,608.00	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	15,684,983.00	16 702 050 00	0.050.545.00	4		
Prior Years	6500	8319	0.00	15,702,059.00	8,653,510.80	15,593,228.00	(108,831.00)	-0.7%
Home-to-School Transportation	7230	8311	0.00	1,585,827.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	3,982,935.00	3,982,386.00	872,203.45	1,585,827.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	556,011.00	1,592,954.00 305,805.55	3,879,418.00	(102,968.00)	-2.6%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	556,011.00	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	es and remain Robbings.	
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	652,325.00	1,000,543.00	168,540.75		0.00	0.0%
Tax Relief Subventions				1,000,010.00	100,040.73	1,000,543.00	0.00	0.0%
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		0.0%
Other Subventions/In-Lleu 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	1,394,989.00	1,504,193.00	977,725.59	1,504,193.00	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	1,740.00	0.00	1,740.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence								2.470

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Quality Education Investment Act	7400	8590	1,754,400.00	(B)	(C)	(D)	(E)	(F)
All Other State Revenue	All Other	8590	1,630,884.00	1,726,100.00	1,380,880.00	1,726,100.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		0030	25,186,035.00	2,126,718.00	893,736.54	2,126,718.00	0.00	0.
THER LOCAL REVENUE			23,100,033.00	28,277,185.00	14,893,445.93	28,065,386.00	(211,799.00)	-0.
Other Local Revenue County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.
Non-Ad Valorem Taxes Parcel Taxes		2004	:					
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds		8622	0.00	0.00	0.00	0.00	0.00	0.0
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-Re	evenue							
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0
Sales Sale of Equipment/Supplies		8631	0.00					
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			0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals		8639	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8650	0.00	0.00	0.00	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Inv		8660	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts	restments	8662	0.00	0.00	0.00	0.00	0.00	0.0
Adult Education Fees		8671	0.00	0.00	0.00			
Non-Resident Students		8672	0.00	0.00		0.00		
Transportation Fees From Individuals		8675	257,000.00	200,000.00	0.00	0.00		4 35
Transportation Services	7230, 7240	8677	250,119.00	250,119.00	153,000.00	200,000.00	0.00	0.0
Interagency Services	All Other	8677	793,784.00		68,415.08	250,119.00	0.00	0.0
Mitigation/Developer Fees		8681	0.00	1,116,517.00	265,386.35	1,122,952.00	6,435.00	0.6
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue		0003	0.00	0.00	0.00	0.00	0.00	0.0
Plus: Misc Funds Non-Revenue Llmit (50%)		8691						
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		i	0.00	0.00	0.00	0.00	0.00	0.0
uition		8699	0.00	3,900.00	603.96	3,218.00	(682.00)	-17.5
Il Other Transfers in		8710	0.00	0.00	0.00	0.00	0.00	0.0
ransfers Of Apportionments Special Education SELPA Transfers		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0
From Districts or Charter Schools	6500	8791	267,300.00	267,300.00	101,574.00	321,829.00	E4 500 00	
From County Offices	6500	8792	0.00	0.00	0.00		54,529.00	20.4
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers				0.00	0.00	0.00	0.00	0.0
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				
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0

#### 2012-13 Second Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes In Fund Balance

30 66621 0000000 Form 011

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)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,568,203.00	1,837,836.00	588,979.39	1,898,118.00	60,282.00	3.3%
						E.		
TOTAL, REVENUES			45,922,222.00	51,896,299.00	20,525,268.10	52,624,405.00	728,106.00	1.4%

	Revenue,	Expenditures, and Ch	anges in Fund Balanc	ce			Form (
Description Resource Code	Object es Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
CERTIFICATED SALARIES	-		(-/	(0)	(0)	(E)	(F)
Certificated Teachers' Salaries	1100	21,252,098.00	21,546,319.00	40.750.040.04	04 000 400 00		
Certificated Pupil Support Salaries	1200	345,930.00		10,759,048.91	21,833,422.00	(287,103.00)	-1.3%
Certificated Supervisors' and Administrators' Salaries	1300	718,651.00	343,219.00	170,377.12	365,242.00	(22,023.00)	-6.4%
Other Certificated Salaries	1900	2,235,431.00	672,419.00	347,804.48	609,247.00	63,172.00	9.4%
TOTAL, CERTIFICATED SALARIES	1300		3,078,870.00	1,476,169.12	3,294,399.00	(215,529.00)	-7.0%
CLASSIFIED SALARIES		24,552,110.00	25,640,827.00	12,753,399.63	26,102,310.00	(461,483.00)	-1.8%
Classified Instructional Salaries	2100	7,623,738.00	7,461,815.00	3,083,845.29	7,402,256.00	59,559.00	0.00
Classified Support Salaries	2200	5,450,880.00	5,434,330.00	2,959,184.08	5,436,116.00		0.8%
Classified Supervisors' and Administrators' Salaries	2300	958,226.00	893,708.00	515,196.24		(1,786.00)	0.0%
Clerical, Technical and Office Salaries	2400	1,502,045.00	1,604,187.00	601,845.03	893,708.00	0.00	0.0%
Other Classified Salaries	2900	6,717.00	6,717.00	5,427.11	1,608,292.00	(4,105.00)	-0.3%
TOTAL, CLASSIFIED SALARIES		15,541,606.00	15,400,757.00	7,165,497.75	6,717.00	0.00	0.0%
EMPLOYEE BENEFITS		10,041,000.00	10,400,707.00	7,100,497.75	15,347,089.00	53,668.00	0.3%
STRS	3101-3102	2,008,429.00	2,101,398.00	1,029,906.34	2,115,630.00	(14 333 00)	0.70
PERS	3201-3202	1,857,297.00	1,832,691.00	944,090.72		(14,232.00)	-0.7%
OASDI/Medicare/Alternative	3301-3302	1,323,144.00	1,325,218.00	625,121.44	1,822,907.00	9,784.00	0.5%
Health and Welfare Benefits	3401-3402	5,039,018.00	5,110,549.00	2,835,078.30	1,327,642.00	(2,424.00)	-0.2%
Unemployment Insurance	3501-3502	482,907.00	487,922.00	218,743.67	5,137,368.00	(26,819.00)	-0.5%
Workers' Compensation	3601-3602	434,861.00	455,850.00	279,768.92	491,785.00	(3,863.00)	-0.8%
OPEB, Allocated	3701-3702	994,741.00	1,019,305.00	499,727.99	468,201.00	(12,351.00)	-2.7%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	1,029,310.00	(10,005.00)	-1.0%
PERS Reduction	3801-3802	118,644.00	129,418.00	56,282.08	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	129,301.00	117.00	0.1%
TOTAL, EMPLOYEE BENEFITS		12,259,041.00	12,462,351.00	6,488,719.46	0.00	0.00	0.0%
BOOKS AND SUPPLIES			12,102,001.00	0,400,715.40	12,522,144.00	(59,793.00)	-0.5%
Approved Textbooks and Core Curricula Materials	4100	17,500.00	20,800.00	24,674.95	45,106.00	(24,306.00)	-116.9%
Books and Other Reference Materials	4200	6,868.00	6,868.00	2,903.38	19,639.00	(12,771.00)	-185.9%
Materials and Supplies	4300	4,925,744.00	6,831,123.00	1,465,008.01	6,110,755.00	720,368.00	
Noncapitalized Equipment	4400	404,998.00	615,872.00	322,181.39	1,120,332.00	(504,460.00)	10.5%
Food	4700	0.00	0.00	0.00	0.00	0.00	-81.9%
TOTAL, BOOKS AND SUPPLIES		5,355,110.00	7,474,663.00	1,814,767.73	7,295,832.00	178,831.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES				7,01-1,101.170	7,250,002.00	170,031.00	2.4%
Subagreements for Services	5100	6,030,509.00	7,054,218.00	1,522,782.68	6,852,392.00	201 826 00	0.0%
Travel and Conferences	5200	242,991.00	435,030.00	141,891.32	475,901.00	201,826.00	2.9%
Dues and Memberships	5300	3,900.00	4,300.00	1,507.00	4,300.00	(40,871.00)	-9.4%
Insurance	5400-5450	75,180.00	75,180.00	0.00	75,180.00	0.00	0.0%
Operations and Housekeeping Services	5500	7,470.00	7,470.00	4,991.91	7,470.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	859,383.00	1,367,326.00	267,434.76	1,303,953.00	0.00	0.0%
Transfers of Direct Costs	5710	(272,947.00)	(235,013.00)	(197,478.97)		63,373.00	4.6%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	(58,982.18)	(348,790.00)	113,777.00	-48.4%
Professional/Consulting Services and		0.00	0.00	(30,302.18)	(61,245.00)	61,245.00	New
Operating Expenditures	5800	2,413,495.00	3,243,516.00	1,292,863.58	3,112,553.00	130,963.00	4.0%
						1222.00	/0
Communications	5900	42,200.00	16,000.00	8,942.01	18,950.00	(2,950.00)	-18.4%

#### 2012-13 Second Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes In Fund Balance

Revenue, Expenditures, and Changes In Fund Balance								
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIff (E/B)
CAPITAL OUTLAY								(F)
Land		6100	0.00	0.00	0.00	0.00	0.00	
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.09
Books and Media for New School Libraries					3.00	0.00	0.00	0.09
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of India	rect Costs)							
Tuition								
Tultion 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	0.00	8,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Paymen Payments to Districts or Charter Schools	its	7141	200,000.00	200,000.00	60,276.00	200,000.00	0.00	0.0%
Payments to County Offices		7142	870,000.00	870,000.00	402,323.99	880,039.00	(10,039.00)	-1.2%
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	
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 Appor	tionments					0.00	0.00	0.0%
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						
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	7 III O II I I	7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7233	121,108.00	121,108.00	0.00	121,108.00	0.00	0.0%
Debt Service - Interest		7438	8,462.00	5,341.00	2,670.54	5,341.00	0.00	0.0%
Other Debt Service - Principal		7439	238,387.00	238,387.00	119,193.68	238,387.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,445,957.00	1,442,836.00	584,464.21	1,452,875.00	(10,039.00)	-0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS							
Transfers of Indirect Costs		7310	1,394,642.00	1,547,170.00	192,574.95	1,555,857.00	/B 507 00\	0.00
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	(8,687.00)	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,394,642.00	1,547,170.00	192,574.95	1,555,857.00	(8,687.00)	0.0% -0.6%
TOTAL, EXPENDITURES			00.000			1,000,000	(0,007.00)	
			69,950,647.00	75,936,631.00	31,983,375.84	75,716,771.00	219,860.00	0.3%

		Form (						
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
INTERFUND TRANSFERS			10/	(B)	(C)	(D)	(E)	(F) ′
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	
From: Bond Interest and Redemption Fund		8914	0.00	हीं 0.00	ww.			0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00		
(a) TOTAL, INTERFUND TRANSFERS IN		22,0	0.00	0.00	0.00	0.00	0.00	
INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
To: Child Development Fund		7611	0.00	0.00	0.00	0.00		
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	-
To: State School Building Fund/ County School Facilities Fund		7613	0.00				0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	964,921.00	0.00	964,921.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619		0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7013	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES			0.00	964,921.00	0.00	964,921.00	0.00	0.0%
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds							n establish of the	38. OSCS=65.88
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00		
Other Sources					0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00			
Long-Term Debt Proceeds Proceeds from Certificates			0.00	0.00	0.00	0.00	0.00	0.0%
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.01/
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES						0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00		0.00	0.0%
CONTRIBUTIONS					0.00	0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	21,247,420.00	20,521,814.00	0.00	19,573,848.00	(947,966.00)	-4.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			21,247,420.00	20,521,814.00	0.00	19,573,848.00	(947,966.00)	-4.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			21,247,420.00	19,556,893.00	0.00	18,608,927.00	947,966.00	-4.8%

		<del></del>						
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	6,147,205.00	6,147,205.00	1,456,353.30	6,241,241.00	94,036.00	1.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	
3) Other State Revenue		8300-8599	802,570.00	832,710.00	405,235,18	848,795.00	16,086,00	0.0%
4) Other Local Revenue		8600-8799	52,000.00	52,000.00	(99,923.36)	58,000.00	6,000.00	11.5%
5) TOTAL, REVENUES			7,001,775.00	7,031,915.00	1,761,665.12	7,148,037.00	0,000.00	11.5%
B. EXPENDITURES						7,140,007.00		
1) Certificated Salaries		1000-1999	3,500,476.00	3,501,083.00	1,849,150.17	3,501,083.00	0.00	0.0%
2) Classified Salaries		2000-2999	457,305.00	457,305.00	236,903.36	457,305.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,271,837.00	1,271,837.00	738,721.20	1,271,837.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,353,927.00	2,024,658.00	97,950.10	2,029,102.00	(4,444.00)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	1,441,560,00	1,013,108.00	261,025.15	1,107,144.00	(94,036.00)	-9.3%
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	813,650.00	733,650.00	190,730.15	751,292.00	(17,642.00)	-2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,838,755.00	9,001,641.00	3,374,480.13	9,117,763.00		5.57
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
D. OTHER FINANCING SOURCES/USES			(2,836,980.00)	(1,969,726.00)	(1,612,815.01)	(1,969,726.00)		96.15
1) Interfund Transfers     a) Transfers in								
		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out  2) Other Sources/Uses		7600-7629	0.00	0.00	0.00	0,00	0.00	0.0%
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	3.00	0.076

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (8)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,836,980.00)	(1,969,726.00)	(1,612,815.01)	(1,969,726.00)		
F. FUND BALANCE, RESERVES				(1,000,120.00)	(1,012,013.01)	[1,369,726.00]		
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,836,980.00	3,120,601.07		3,120,601.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	
c) As of July 1 - Audited (F1a + F1b)			2,836,980.00	3,120,601.07		3,120,601,07	0.00	0.0%
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			2,836,980.00	3,120,601.07		3,120,601.07	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	1,150,875.07		1,150,875,07		
Components of Ending Fund Balance				1, 100,010,01		1,130,675,07		
a) Nonspendable								
Revolving Cash		9711	0.00	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 c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0,00		
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	1,125,875.07		1,125,875.07		
\$457 /ADA Trigger Cuts	0000	9780		525,080.00		1,720,070.07		
Building Donations	0000	9780		149,964.93				
Reserve for Economic Uncertainties	0000	9780		450,830.14	•			
\$457/ADA Trigger Cuts	0000	9780				525,080,00		
Building Donations	0000	9780			- 1	149,964.93		
Reserve for Economic Uncertainties	0000	9780				450,830.14		
e) Unassigned/Unappropriated						E 1917 E 1		
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	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & D
REVENUE LIMIT SOURCES								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State A	Aid	8015	1,866,986.00	1,959,850.00	358,768.30	1,665,253.00	(294,597.00)	-15
State Ald - Prior Years		8019	0.00	0.00	17,683.00	0.00	0.00	0
Revenue Limit Transfers							0.00	
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,280,219.00	4,187,355.00	1,079,902.00	4,575,988.00	388,633.00	9
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0
TOTAL, REVENUE LIMIT SOURCES			8,147,205.00	6,147,205.00	1,458,353.30	6,241,241.00	94,036.00	1
EDERAL REVENUE							34,030.00	,
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	
Special Education Entitlement		8161	0.00	0.00	0.00	0.00	0.00	
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0
						0.50	0.00	
	3000-3009, 3011-3024 3026-3299, 4000-4034 4036-4139, 4202,							
NCLB / IASA	4204-4215, 5510	8290	0.00	0.00	0.00	0.00	0.00	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
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0,00	0.00	0.00	. 0
NCLB; Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00					
NCLB: Title V, Part B, Public Charter Schools	4203	6290	0.00	0.00	0,00	0.00	0.00	0
Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0
Safe and Drug Free Schools	3700-3799	8290	0,00	0.00	0.00	0.00	0.00	0.
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0
THER STATE REVENUE						1		
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00			
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0
Special Education Transportation	7240	8311	0,00	0.00	0.00	0.00	0.00	0.
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0
All Other State Apportionments - Prior Years	All Other	8319	0,00	0.00		0.00	0.00	0
Year Round School Incentive		8425	0,00	0.00	0.00	0.00	0.00	0
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0
Child Nutrition Programs		8520	0,00		0.00	0.00	0.00	0
Mandated Costs Reimbursements		8550	-	0.00	0.00	0.00	0.00	0
Lottery - Unrestricted and Instructional Materials			0.00	0.00	16,086.00	16,086.00	16,086.00	
School Based Coordination Program	7258	8580	167,898.00	197,430.00	60,148.61	197,430.00	0.00	0
Bassa Goordinatori Frogram	7250	8590	0,00	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)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0,00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violance 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	634,672.00	635,280.00	329,000.57	635,280,00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			802,570.00	832,710.00	405,235,18	848,796.00		
OTHER LOCAL REVENUE					700,200.10	840,758.00	16,086.00	1.9%
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	4,541.57	6,000.00	6,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		B662	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	45,500.00	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					N			0.078
All Other Local Revenue		8699	0.00	0.00	(149,964.93)	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							0.00	0.070
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	
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	0.0%
Other Transfers of Apportionments				0.00	0,00	0.00	0.00	0.0%
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,000.00	52,000.00	(99,923.36)	58,000.00	6,000.00	11.5%
TOTAL, REVENUES			7,001,775.00	7,031,915.00	1,761,865.12	7,148,037.00		

escription	esource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Dif Colum B & 9
ERTIFICATED SALARIES			(5)	(6)	(0)	(E)	(F)
Certificated Teachers' Salaries	1100	2,838,518.00	2,839,125.00	1,494,122.51	2,839,125.00	0.00	
Certificated Pupil Support Salaries	1200	152,018.00	152,018.00	83,662.94	152,018.00	0.00	. 0
Certificated Supervisors' and Administrators' Salaries	1300	502,440.00	502,440.00	288,364.72	502,440.00	0.00	
Other Certificated Salaries	1900	7,500.00	7,500.00	3,000.00	7,500.00	0.00	
TOTAL, CERTIFICATED SALARIES		3,500,476,00	3,501,083.00	1,849,150,17	3,501,083.00		
LASSIFIED SALARIES			0,001,000.00	1,045,130.17	3,501,063.00	0.00	
Classified Instructional Salaries	2100	32,000.00	32,000.00	21,744.39	32,000.00	0.00	
Classified Support Salaries	2200	149,009.00	149,009.00	79,799.05	149,009.00	0.00	
Classified Supervisors' and Administrators' Salaries	2300	1,000.00	1,000.00	863.10	1,000.00	0.00	
Clerical, Technical and Office Salaries	2400	275,296.00	275,296.00	134,498.82	275,296.00	0.00	
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	
TOTAL, CLASSIFIED SALARIES		457,305.00	457,305.00	236,903.36	457,305.00	0.00	
APLOYEE BENEFITS				232,300,30	437,303.00	0.00	
STRS	3101-3102	288,792.00	288,792,00	149,566.81	288,792.00	0.00	(
PERS	3201-3202	82,344.00	82,344.00	43,971.07	82,344.00	0.00	(
DASDI/Medicare/Alternative	3301-3302	88,775.00	88,775.00	43,850.11	88,775,00	0.00	-
leaith and Welfare Benefits	3401-3402	459,087.00	459,087.00	225,488.18	459,087.00	0.00	
nemployment insurance	3501-3502	43,539,00	43,539.00	22,946.97	43,539.00	0.00	
Vorkers' Compensation	3601-3602	43,148.00	43,148.00	29,264.76	43,148.00	0.00	
DPEB, Allocated	3701-3702	98,949.00	98,949.00	52,396.76	98,949.00	0.00	. (
PEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	
ERS Reduction	3801-3802	0.00	0.00	4,033.98	0.00	0.00	
Other Employee Benefits	3901-3902	167,203.00	167,203.00	167,202.56	167,203.00	0.00	
OTAL, EMPLOYEE BENEFITS		1,271,837.00	1,271,837.00	738,721.20	1,271,837.00		(
OOKS AND SUPPLIES			1,2,1,000.00	730,721.20	1,271,837.00	0.00	
approved Textbooks and Core Curricula Materials	4100	52,784.00	42,322.00	1,829.25	42,322.00	0.00	(
Books and Other Reference Materials	4200	0.00	0.00	42.00	0.00	0.00	
faterials and Supplies	4300	2,232,919.00	1,899,239.00	79,217.08	1,899,683.00	(444.00)	{
loncapitalized Equipment	4400	68,224.00	83,097.00	16,861.77	87,097.00	(4,000.00)	-
ood	4700	0.00	0.00	0.00	0.00	0.00	
OTAL, BOOKS AND SUPPLIES		2,353,927.00	2,024,658,00	97,950.10	2,029,102.00	(4,444.00)	
RVICES AND OTHER OPERATING EXPENDITURES					2,020,102.00	(4,44,00)	
subagreements for Services	5100	0.00	0.00	0.00	2.00		
ravel and Conferences	5200	31,000.00	48,000.00	15,154.01	0.00	0.00	
ues and Memberships	5300	6,000.00	6,000.00		48,000.00	0.00	
surance	5400-5450	40,000.00	40,000.00	5,950.00	6,000.00	0.00	
perations and Housekeeping Services	5500	_		0.00	40,000.00	0.00	
tentals, Leases, Repairs, and Noncapitalized Improvements	5600	175,900.00	175,900.00	95,035.05	175,900.00	0.00	
ransfers of Direct Costs		617,952.00	192,500.00	85,891.70	286,536.00	(94,036.00)	-41
ransfers of Direct Costs - Interfund	5710	0.00	0.00	0.00	0.00	0.00	
	5750	5,000.00	5,000.00	3,994,45	5,045.00	(45.00)	-
Professional/Consulting Services and Operating Expenditures	5800	565,708.00	545,708.00	54,999.94	545,663.00	45.00	
Communications	5900	0.00	0,00	0.00	0.00	0.00	
OTAL, SERVICES AND OTHER OPERATING EXPENDITU	350	1,441,560.00	1,013,108.00	261,025.15	0.00	0.00	

<u>Description</u> Reso	urce Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D)	% Diff Column B & D
CAPITAL OUTLAY					107	(E)	(F)
Land	6100	0.00	0,00	0.00	0.00		
Land Improvements	6170	0,00	0.00	0.00		0.00	0.09
Buildings and Improvements of Buildings	8200	0.00	0.00	0.00	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0,00	0.09
Equipment	6400	0,00	0.00	0.00	0.00	0.00	
Equipment Replacement	6500		0.00	0.00	0,00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00		0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	0,00	0.00	0.0%
Tuition							
Tuition for Instruction Under Interdistrict Attendance Agreements	7110	0.00	0.00	0.00	0.00		
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	7141	813,650.00	733,650.00	190,730.15	751,292.00	0.00	0.0%
Payments to County Offices	7142	0.00	0.00	0.00	0.00	(17,642.00)	-2.4%
Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out				0.00	0.00	0.00	0.0%
All Other Transfers	7281-7283	0.00	0.00	0.00	0.00		
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service			0.55	0.00	0.00	0.00	0.0%
Debt Service - Interest	7438	0.00	0.00	0.00	0.00		
Other Debt Service - Principal	7439	0.00	0.00	0.00		0.00	0:0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		813,650.00	733,650.00	190,730.15	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			700,030.00	130,730.15	751,292.00	(17,642.00)	-2.4%
Transfers of Indirect Costs	7310	0.00	0.00	2.00			
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00		0.00	0.00	0.0%
		0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		9,838,755.00	9,001,641.00	3,374,480.13	9,117,763.00		

			1	1			
Description	Resource Codes Object	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS					[0]	12/	(F)
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	89	9 0,0	00.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.0	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT						0.00	0.0%
Other Authorized Interfund Transfers Out	76	9 0.0	0 0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.0	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES					0.00	0.00	0.076
SOURCES							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	896	5 0.0	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							-
Proceeds from Capital Leases	899	2 0.0	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	89	9 0.0	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.0	0.00	0.00	0,00	0.00	0.0%
USES							0.0 %
Transfers of Funds from Lapsed/Reorganized LEAs	76:	1 0,0	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	769	9 0.0	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.0	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	898	0.0	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	899	0.0	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances	899	7 0.0	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.0		0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.0	0.00	0.00	0.00		

#### 2012-13 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)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	203,640.00	115,688.00	67,446.00	115,688.00	0.00	0.0%
3) Other State Revenue	8300-8599	497,355.00	575,441.00	333,816.00	575,441.00	0.00	0.0%
4) Other Local Revenue	8600-8799	4,521,500.00	4,521,500,00	1,990,935.67	4,521,500.00	0.00	0.0%
5) TOTAL, REVENUES		5,222,495.00	5,212,629.00	2,392,197.67	5,212,629.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	389,509.00	389,509.00	208,229.08	389,509.00	0.00	0.0%
2) Classified Salaries	2000-2999	3,296,841.00	3,289,676.00	1,498,330.29	3,288,433.00	1,243.00	0.0%
3) Employee Benefits	3000-3999	1,532,777.00	1,539,942.00	777,356.24	1,539,785.00	157.00	0.0%
4) Books and Supplies	4000-4999	183,182.00	183,132.00	68,045.61	179,132.00	4,000.00	2.2%
5) Services and Other Operating Expenditures	5000-5999	267,745.00	267,795.00	73,080.97	267,395.00	400.00	0.1%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
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	136,648.00	136,648,00	51,431.05	136,648.00	0.00	0.0%
9) TOTAL, EXPENDITURES		5,806,702.00	5,806,702.00	2,676,473.24	5,800,902.00		, slin
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(504 997 99)					
D. OTHER FINANCING SOURCES/USES		(584,207.00)	(594,073.00)	(284,275.57)	(588,273.00)	1 1 1	
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%
Other Sources/Uses     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	3.00	0.078

Description	Resource Codes Object Code:	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(584,207.00)	(594,073.00)	(284,275,57)	(588,273.00)	See S 125	
F. FUND BALANCE, RESERVES				Mary Tarlocally			
1) Beginning Fund Balance					-		
a) As of July 1 - Unaudited	9791	616,974.16	820,604.19		820,604.19	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00	AND THE	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		616,974.16	820,604.19		820,604.19		X 2 701
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		616,974.16	820,604.19		820,604.19		0 +01
2) Ending Balance, June 30 (E + F1e)		32,767.16	226,531.19		232,331,19		
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	9740	32,767.16	226,531,19		232,331.19		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0.00	02	0.00		
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		

			Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description FEDERAL REVENUE	Resource Codes	Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
							•	
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%
Other Federal Revenue	All Other	8290	203,640.00	115,688.00	67,446.00	115,688.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			203,640.00	115,688.00	67,446.00	115,688.00	0.00	0.0%
OTHER STATE REVENUE								0.070
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	6055, 6056, 6105	8590	492,355.00	570,441.00	332,567.00	570,441.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,000.00	5,000.00	1,249.00	5,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			497,355.00	575,441.00	333,816.00	575,441.00	0.00	0.0%
OTHER LOCAL REVENUE								0.070
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	4,000.00	4,000.00	1,039.72	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investme	nts	8662	0,00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		į						
Child Development Parent Fees		8673	4,517,500.00	4,517,500.00	1,989,813.14	4,517,500.00	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	82.81	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,521,500.00	4,521,500.00	1,990,935.67	4,521,500.00	0.00	0.0%
TOTAL, REVENUES			5,222,495.00	5,212,629.00	2,392,197.67	5,212,629.00		2.37

							% Diff
Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	Column B & D (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	387,009.00	387,009.00	206,063.78	207.000.00		
Certificated Pupil Support Salaries	1200	2,500.00	2,500.00		387,009.00	0.00	
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	2,165.30	2,500.00	0.00	0.09
Other Certificated Salaries	1900	0.00		0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES	1000		0.00	0.00	0.00	0.00	0.09
CLASSIFIED SALARIES		389,509.00	389,509.00	208,229.08	389,509.00	0.00	0.05
Classified Instructional Salaries	2100	2,653,361.00	2,647,353.00	1,175,818.71	2,647,353.00	0.00	0.01
Classified Support Salaries	2200	21,054.00	21,054.00	10,644.20	21,054.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	345,317.00	345,317.00	174,069.80	345,317.00	0.00	
Clerical, Technical and Office Salaries	2400	277,109.00	275,952.00	137,797.58	274,709.00	1,243.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0,00	0.00	0.00	0.5%
TOTAL, CLASSIFIED SALARIES		3,296,841.00	3,289,676.00	1,498,330.29	3,288,433.00		0.0%
EMPLOYEE BENEFITS				1,100,000.20	0,200,433.00	1,243.00	0.0%
STRS	3101-3102	207.00	207.00	178.63	207.00	0.00	0.0%
PERS	3201-3202	548,582.00	547,297.00	271,629,15	547,297.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	256,275.00	255,760.00	118,825.04	255,665.00	95.00	0.0%
Health and Welfare Benefits	3401-3402	520,923.00	530,209.00	278,194.08	530,209.00	0.00	0.0%
Unemployment insurance	3501-3502	40,681.00	40,604.00	18,761.24	40,590.00	14,00	0.0%
Workers' Compensation	3601-3602	40,483.00	40,416.00	24,281.02	40,399.00	17.00	0.0%
OPEB, Allocated	3701-3702	92,845.00	92,668.00	42,729.62	92,637.00	31.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-3802	32,781.00	32,781.00	22,757.46	32,781,00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		1,532,777.00	1,539,942.00	777,356,24	1,539,785.00	157.00	0.0%
BOOKS AND SUPPLIES						707,00	0.078
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	183,182.00	183,132.00	68,045.61	179,132.00	4,000.00	2.2%
Noncapitalized Equipment	4400	0,00	0.00	0.00	0.00	0.00	0.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		183,182.00	183,132.00	68,045.61	179,132.00	4,000.00	2.2%

Description Resource Co	odes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
SERVICES AND OTHER OPERATING EXPENDITURES			(5)	(C)	(D)	(E)	(F)
Subagreements for Services	5100	0,00	0.00	0.00	0.00		
Travel and Conferences	5200	10,500.00	10,500.00	3,479.97	14,500.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	(4,000.00)	-38,1%
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	66,545.00	66,545.00	4,355.78	67,245.00	(700.00)	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	-1.1%
Transfers of Direct Costs - Interfund	5750	68,200.00	68,250.00	19,266.35	62,450.00	5,800.00	8.5%
Professional/Consulting Services and Operating Expenditures						3,000.00	6.376
Communications	5800	111,300.00	111,300.00	39,487.84	108,900,00	2,400.00	2.2%
	5900	11,200.00	11,200.00	6,491.03	14,300.00	(3,100.00)	-27.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES  CAPITAL OUTLAY		267,745.00	267,795.00	73,080.97	267,395.00	400.00	0.1%
Land							-
Land Improvements	6100	0,00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6170	0,00	0.00	0.00	0.00	0.00	0.0%
Equipment	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY	6500	0,00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)  Other Transfers Out							
All Other Transfers Out to All Others							ĺ
Debt Service	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest					ļ		
Other Debt Service - Principal	7438	0.00	0.00	0.00	0.00	0.00	0.0%
	7439	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0,00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund							
	7350	136,648.00	136,648.00	51,431.05	136,648.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		136,648.00	136,648.00	51,431.05	136,648.00	0.00	0.0%
TOTAL, EXPENDITURES		5,806,702.00	5,806,702.00	2,676,473.24	5,800,902,00		

Description		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
INTERFUND TRANSFERS	Resource Codes Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
INTERFUND TRANSPERS							
INTERFUND TRANSFERS IN							
From: General Fund	8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0,00	0.00	0.00	
INTERFUND TRANSFERS OUT				0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES					0.00	0.00	0.0%
SOURCES							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0,00	
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00		0.0%
All Other Financing Sources	8979	0.00	0.00	0.00		0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00		0,00	0.00	0.0%
USES		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0,00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS						0.00	0.078
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	:	0.00	0.00	0.00	0.00	0.00	0.070

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D
A. REVENUES						(0)	(6)	(F)
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue		8100-8299	5,994,800.00	5,994,800.00	2,033,233.01	5,994,800.00	0.00	0.09
3) Other State Revenue		8300-8599	459,800.00	459,800.00	167,708.78	459,800.00	0.00	0.09
4) Other Local Revenue		8600-8799	2,027,400.00	2,027,400.00	950,840.20	2,027,400.00	0.00	0.09
5) TOTAL, REVENUES			8,482,000.00	8,482,000.00	3,151,781.99	8,482,000.00	0.00	0.07
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,645,988.00	2,645,988.00	1,142,712.47	2,645,988.00	0,00	0.0%
3) Employee Benefits		3000-3999	1,080,134.00	1,080,134,00	502,719.18	1,080,134.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,533,000,00	3,533,000.00	1,387,058.23	3,539,270.00	(6,270.00)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	798,685.00	798,685.00	115,277.64	795,115.00	3,570.00	0.4%
6) Capital Outlay		6000-6999	230,000.00	230,000.00	63,032.99	227,300.00	2,700.00	1.2%
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	194,193.00	194,193.00	0.00	194,193.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,482,000.00	8,482,000.00	3,210,800.51	8,482,000.00	0.00	0,076
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(59,018.52)	0.00		
D. OTHER FINANCING SOURCES/USES						0.00		
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%
Other Sources/Uses     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		2,070

Description	Resource Codes Obje	ect Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(59,018.52)	0.00		
F. FUND BALANCE, RESERVES					N (S. L. S. W. W. C. S.	0.00		11
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,385,306.67	2,434,099.10		2,434,099.10	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00	- 200	0,00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		-	1,385,306.67	2,434,099.10		2,434,099.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,385,306.67	2,434,099.10		2,434,099.10		
2) Ending Balance, June 30 (E + F1e)			1,385,306.67	2,434,099.10		2,434,099.10		
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	1,225,306,67	2,274,099.10		2,274,099.10		
c) Committed						2,274,088.10		
Stabilization Arrangements	9	9750	0.00	0.00		0.00		
Other Committments d) Assigned	!	9760	0.00	0.00		0.00		
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	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
REVENUE LIMIT SOURCES				(5)	(6)	(D)	(E)	(F)
Revenue Limit Transfers					·			
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0,00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0,00	
FEDERAL REVENUE						2.50	0.00	0.0%
Child Nutrition Programs		8220	5,994,800.00	5,994,800.00	2,033,233.01	5,994,800.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, FEDERAL REVENUE	<u> </u>		5,994,800.00	5,994,800.00	2,033,233.01	5,994,800.00	0,00	0.0%
OTHER STATE REVENUE								0.070
Child Nutrition Programs		8520	459,800.00	459,800.00	167,708.78	459,800.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			459,800.00	459,800,00	167,708.78	459,800.00	0.00	0.0%
OTHER LOCAL REVENUE						-100,000.00	0.00	0.076
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,965,500.00	1,965,500.00	777,546.83	1,965,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,900.00	6,900.00	4,798.25	6,900.00	0,00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	300.00	300.00	0.00	300.00	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	54,700.00	54,700.00	168,495.12	54,700.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,027,400.00	2,027,400.00	950,840.20	2,027,400.00	0.00	0.0%
TOTAL, REVENUES			8,482,000.00	8,482,000.00	3,151,781,99	8,482,000.00	8.50	0.076

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0,00	0.00	0.00	0.00	0.00	0.00
Other Certificated Salaries		1900	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES		8				0.00	0.00	0.0%
Classified Support Salaries		2200	1,699,823,00	1,699,823.00	704,017.98	1,699,823.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	694,766.00	694,766.00	322,470.97	694,766.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	251,399.00	251,399.00	116,223.52	251,399.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	<u> </u>		2,645,988.00	2,645,988.00	1,142,712.47	2,645,988.00	0.00	0.0%
EMPLOYEE BENEFITS							0.00	0.076
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	307,303.00	307,303.00	139,791.55	307,303.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	176,297.00	176,297.00	71,237.94	176,297.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	472,488.00	472,488.00	234,313.96	472,488.00	0.00	0.0%
Unemployment Insurance		3501-3502	29,093.00	29,093.00	12,564.79	29,093.00	0.00	0.0%
Workers' Compensation		3601-3602	28,831.00	28,831,00	16,096.26	28,831.00	0.00	0.0%
OPEB, Allocated		3701-3702	66,122.00	66,122.00	28,714.68	66,122.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,080,134.00	1,080,134.00	502,719.18	1,080,134.00	0.00	0.0%
BOOKS AND SUPPLIES						, , , , , ,	3.00	0.078
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0,00	0.0%
Materials and Supplies		4300	43,900.00	43,900.00	21,898.05	102,400.00	(58,500.00)	
Noncapitalized Equipment		4400	52,900.00	52,900.00	28,267.10	79,900.00	(27,000.00)	-133.3%
Food		4700	3,436,200.00	3,436,200.00	1,336,893.08	3,356,970.00	79,230.00	-51.0% 2.3%
TOTAL, BOOKS AND SUPPLIES			3,533,000.00	3,533,000.00	1,387,058.23	3,539,270.00	(5,270.00)	-0,2%

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D
SERVICES AND OTHER OPERATING EXPENDITURES				(0)	(6)	( <u>E)</u>	(F)
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	
Travel and Conferences	5200	12,100.00	12,100.00	3,183,16	12,100,00	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	568,885.00	568,885.00	27,998.29	583,885.00	(15,000.00)	-2.6%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	100,600.00	100,600.00	52,108.96	100,600,00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	114,300.00	114,300.00	29,495.18	94,300.00	20,000.00	17.5%
Communications	5900	2,800.00	2,800.00	2,492.05	4,230.00	(1,430.00)	-51.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		798,685.00	798,685.00	115,277.64	795,115.00	3,570.00	0.4%
CAPITAL OUTLAY						0,010.00	0.478
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	230,000.00	230,000.00	63,032.99	227,300.00	2,700.00	1.2%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		230,000.00	230,000.00	63,032.99	227,300.00	2,700.00	1.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)						1,700.00	1.270
Debt Service				]			
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS						5.00	0,076
Transfers of Indirect Costs - Interfund	7350	194,193.00	194,193.00	0.00	194,193.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		194,193.00	194,193.00	0.00	194,193.00	0.00	0.0%
TOTAL, EXPENDITURES		B,482,000.00	8,482,000.00	3,210,800.51	8,482,000.00	0.50	0.076

		,						
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0,00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT				75		5.50	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							5.00	0.076
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		6972	0.00	0,00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0,00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES			:					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0,00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS			_					0.078
Contributions from Unrestricted Revenues		8980	0.00	0,00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00			
			3.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		
					I	I		

### 2012-13 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	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D
A. REVENUES		,					THETTE	(F)
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	WELL SEL	0.0
3) Other State Revenue		8300-8599	964,921.00	964,921.00	0,00	964,921.00	0.00	0.0
4) Other Local Revenue		8600-8799	60,000.00	60,000,00	10,331.48		0.00	0.0
5) TOTAL, REVENUES			1,024,921.00	1,024,921.00	10,331.48	60,000.00	0.00	0.09
B. EXPENDITURES					10,331.46	1,024,921.00		
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplies		4000-4999	700,000.00	261,869.00	44,455.95	261,869.00	0.00	
5) Services and Other Operating Expenditures		5000-5999	103,500.00	541,631.00	436,599.49	541,631,00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0,00	0.00	0.09
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			803,500.00	803,500.00	481,055.44	803,500.00	0.00	0.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			221,421.00	221,421.00	(470,723.98)	221,421.00		
OTHER FINANCING SOURCES/USES		ł				221,121.00		
Interfund Transfers     a) Transfers In		8900-8929	0.00	964,921.00	0.00	964,921.00	0.00	0.00
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0,00	0.0%
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	
3) Contributions		8980-8999	0.00	0.00	0.00	0.00		0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	964,921.00	0.00	964,921.00	0.00	0.0%

Description	Resource Codes	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								T13/1
DADRIGE (O T D4)			221,421.00	1,186,342.00	(470,723.95)	1,186,342.00	4, -, -, -, -,	2 10
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance					70			
a) As of July 1 - Unaudited		9791	6,727,266.02	5,166,178.10		5,166,178,10	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00		
c) As of July 1 - Audited (F1a + F1b)			6,727,266,02		.05		0.00	0,0
d) Other Restatements				5,186,178,10		5,166,178.10		
		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			6,727,266.02	5,166,178.10	10	5,166,178.10		
2) Ending Balance, June 30 (E + F1e)			6,948,687.02	6,352,520.10		6,352,520.10		
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				
All Others		9719	0.00	0.00		0.00		
b) Restricted					f	0.00		
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	6,948,687.02	6,352,520.10		6,352,520.10		
Deferred Maintenance	0000	9760	6,948,687.02			0,332,320.10		
Deferred Maintenance	0000	9760		6,352,520.10				
Deferred Maintenance d) Assigned	0000	9760				6,352,520.10		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated						<u></u>		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	Ī	0.00		

# 2012-13 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	Projected Year Totals (D)	Difference (Cal B & D) (E)	% Diff Column B & D
OTHER STATE REVENUE						(3)	(5)	(F)
All Other State Revenue		8590	964,921.00	964,921.00	0.00	964,921.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			964,921.00	964,921.00	0.00	964,921.00	0.00	0.0%
OTHER LOCAL REVENUE					10		0.00	0.0%
Sales					i	2/		
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	10,331.48	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue						0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers in from All Others		8799	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,000.00	60,000.00	10,331.48	60,000,00	0.00	
TOTAL, REVENUES			1,024,921.00	1,024,921.00	10,331.48	1,024,921.00	0.00	0.0%

							Form
Description Re	source Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00		
Other Classified Salaries	2900	0.00	0.00	0.00		0.00	
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00			
EMPLOYEE BENEFITS					0.00	0.00	0.0%
STRS	0.04 0.00						
PERS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
OASDi/Medicare/Alternative	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3301-3302	0.00	0.00	0.00	0.00	0.00	0,0%
Unemployment insurance	3401-3402 3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3502	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0,00	0.00	0,00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0,00	0,00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	0001-0002	0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES		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	700,000.00	261,869.00	44,455.95	261,869.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, BOOKS AND SUPPLIES		700,000.00	261,869.00	44,455,95	261,869.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES	#1						
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	5800	100,000.00	538,131.00	434,370.01	536,881.00	1,250.00	0.2%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	3,500.00	3,500.00	2 220 40	4.750.00		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	ľ	103,500.00	541,631.00	436,599.49	4,750.00	(1,250.00)	-35,7%
CAPITAL OUTLAY		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		430,333,43	541,631.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	2.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)		5,50	0,00	0.00	0.00	0.00	0.0%
Debt Service	19				9.		
Debt Service - Interest	7438	0.00	0.00	0.00	0.00		
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES				0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		803,500.00	803,500.00	481,055.44	803,500.00		

### 2012-13 Second Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

Description   Resource Codes   Object Codes   Obj	0 0.09
INTERFUND TRANSFERS IN  From: General, Special Reserve,	0 0.09
From: General, Special Reserve,	0 0.09
8915 0.00 964,921.00 0.00 984,921.00 0.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 0.00 0.00 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out 7619 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Other Authorized Interfund Transfers Out 7619 0.00 0.00 0.00 0.00 0.00 0.00 0.00 OTHER SOURCES/USES SOURCES	0 0.09
Other Authorized Interfund Transfers In 8919 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0 0.09
(a) TOTAL, INTERFUND TRANSFERS IN  0.00 964,921.00 0.00 964,921.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.09
INTERFUND TRANSFERS OUT         0.00         0.	
(b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	,
(b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 0.00 0.00 0.00 O.00 O.0	
OTHER SOURCES/USES  SOURCES	
	0.09
Other Sources	
Transfers from Funds of Lapsed/Reorganized LEAs         8965         0.00	0.0%
Proceeds from Capital Leases	
All Other Financino Sources	0.0%
(c) TOTAL SOURCES	0.0%
USES 0.00 0.00 0.00 0.00 0.00 0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs 7651 0.00 0.00	
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0%
All Other Financing Uses 7699 0.00 0.00 0.00 0.00 0.00 0.00	0.0%
(d) TOTAL, USES 0.00 0.00 0.00 0.00 0.00	0.0%
CONTRIBUTIONS	
Contributions from Unrestricted Revenues 8980 0.00 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 0.00	
Transfers of Restricted Balances 8997 0.00 0.00 0.00 0.00 0.00 0.00	
(e) TOTAL, CONTRIBUTIONS 0.00 0.00 0.00 0.00 0.00	
	- U.U76
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) 0.00 964,921.00 0.00 964,921.00	

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES						1 - 1 - 1 - 1 - 1 - 1	
1) 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	450,000.00	450,000.00	183,882.05	400,000.00	(50,000.00)	-11.1%
5) TOTAL, REVENUES		450,000.00	450,000.00	183,882.05	400,000.00	(0)	11.170
B. EXPENDITURES					,		
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	420,893.00	420,893.00	219,292.42	420,893.00	0.00	0.0%
3) Employee Benefits	3000-3999	164,299.00	164,299.00	88,356.75	164,299.00	0.00	0.0%
4) Books and Supplies	4000-4999	5,600.00	5,600.00	944.88	5,600.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	60,000.00	61,005.00	29,766.60	61,555.00	(550.00)	-0.9%
6) Capital Outlay	6000-6999	85,682.00	84,677.00	14,782.93	84,127.00	550,00	0.6%
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		736,474.00	736,474.00	353,143.58	736,474.00	0.00	0.076
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(286,474.00)	(286,474.00)				
D. OTHER FINANCING SOURCES/USES		(200,474,00)	(200,4/4.00)	(169,261,53)	(336,474.00)		
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%
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	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(286,474.00)	(286,474.00)	(169,261.53)	(336,474.00)		
F. FUND BALANCE, RESERVES					(000,414,00)		
1) Beginning Fund Balance a) As of July 1 - Unaudited	9791	3,290,475.51	3,374,172.36				
b) Audit Adjustments	9793	0.00	0.00		3,374,172.36	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		3,290,475.51	3,374,172.36		3,374,172.36	0.00	0.0%
d) Other Restatements	9795	0,00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		3,290,475.51	3,374,172.36		3,374,172.36		e "11
2) Ending Balance, June 30 (E + F1e)		3,004,001.51	3,087,698.36		3,037,698.36		
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  All Others	9713	0.00	0.00		0.00		
b) Legally Restricted Balance	9719	0.00	0.00		0.00		
c) Committed	9740	3,004,001.51	3,087,698.36		3,037,698.36		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated	9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

#### 2012-13 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	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE							(100)	
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0,00	0.0%
OTHER LOCAL REVENUE							0.00	0.076
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	2.00	
Penalties and Interest from Delinquent				0.00	. 0,00	0.00	0.00	0.0%
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	0.00	0.00	7,339.62	10,000.00	10,000.00	New
Net Increase (Decrease) in the Fair Value of Investmen	its	8662	0.00	0,00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	450,000.00	450,000.00	176,542.43	390,000.00	(60,000.00)	-13.3%
Other Local Revenue							}	
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			450,000.00	450,000.00	183,882.05	400,000.00	(50,000.00)	-11.1%
TOTAL, REVENUES			450,000.00	450,000.00	183,882.05	400,000.00		

Description R	esource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES							N/
Other Certificated Salaries	1900	0.00	0.00	0,00	0,00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		0.00	0,00	0.00	0.00	0.00	0.09
CLASSIFIED SALARIES							0.07
Classified Support Salaries	2200	0.00	0,00	0.00	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	353,852.00	353,852.00	185,500.94	353,852.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	67,041.00	67,041.00	33,791.48	67,041.00	0.00	0.09
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		420,893.00	420,893.00	219,292.42	420,893.00	0.00	0.09
EMPLOYEE BENEFITS						5.55	0.07
STRS	3101-3102	0.00	0,00	0.00	0.00	0,00	0.09
PERS	3201-3202	47,140.00	47,140.00	25,036.61	47,140.00	0.00	0.07
OASDI/Medicare/Alternative	3301-3302	31,505.00	31,505.00	16,238.24	31,505.00	0.00	0.09
Health and Welfare Benefits	3401-3402	56,104.00	56,104.00	32,551.42	56,104.00	0.00	0.09
Unemployment Insurance	3501-3502	6,777.00	6,777.00	2,412.24	6,777.00	0.00	0.09
Workers' Compensation	3601-3602	4,588.00	4,588.00	3,120.74	4,588.00	0.00	0.09
OPEB, Allocated	3701-3702	10,523.00	10,523.00	5,482.36	10,523.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0,00	0.00	0.00	0.00	0.09
PERS Reduction	3801-3802	7,662.00	7,662.00	3,515.14	7,662.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		164,299.00	164,299.00	88,356.75	164,299.00	0.00	0.09
BOOKS AND SUPPLIES				50 101		0.00	0.07
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0,00	0.00	0.00	0.00
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies	4300	5,600,00	5,600.00	944.88	5,600.00	0.00	0.09
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		5,600.00	5,600.00	944.88	5,600.00		0.09
SERVICES AND OTHER OPERATING EXPENDITURES			5,500.55	344.00	5,000,00	0.00	0.09
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	2,150.00	2,150.00	1,017.41	2,600.00	(450.00)	-20.9%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.07
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	9,900.00	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.07
Transfers of Direct Costs - Interfund	5750	10,100.00	10,105.00	5,224.13	10,205.00	(100.00)	-1.09
Professional/Consulting Services and Operating Expenditures	5800						
Communications	5900	41,200,00	42,200.00	11,749.32	42,200,00	0.00	0.0%
	5500	6,550,00	6,550.00	1,875.74	6,550.00	0.00	0.0%

### 2012-13 Second Interim Capital Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description F	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	85,682.00	84,677.00	14,782.93	84,127.00	550.00	0.65
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	0.09
TOTAL, CAPITAL OUTLAY			85,682.00	84,677.00	14,782,93	84,127.00	550.00	0.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)							550.05	0.07
Other Transfers Out				82.	:			
All Other Transfers Out to All Others		7299	0,00	0.00	0.00	0.00	0.00	0.00
Debt Service						0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.00	0.00		0.0%
				5.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			736,474.00	736,474.00	353,143.58	736,474.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS						(5)	
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT						0.00	0.07
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00				
Other Authorized Interfund Transfers Out	7619	0.00		0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	70.5		0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES	-	0.00	0.00	0.00	0.00	0.00	0.0%
SOURCES					Î		
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0,00	0.00	0.00	0.00	0.0%
Other Sources						0.00	0.07
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
USES					0.00	0.00	0.076
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0,00	0.00	0.00	0,00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS		^ · <del>-</del>			3,30	5.00	0.076
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	B990	0,00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00				2,30	0.070

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) 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	5,250.00	5,250.00	4,385.14	7,110.00	1,860.00	35.4%
5) TOTAL, REVENUES		5,250.00	5,250.00	4,385.14	7,110.00		
B. EXPENDITURES							TE ELY
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	900.00	900,00	847.47	1,260.00	(380.00)	-40.0%
6) Capital Outlay	6000-6999	4,350.00	1,454,342.00	856,119.16	1,455,842.00	(1,500.00)	-0.1%
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		5,250.00	1,455,242.00	856,966.63	1,457,102.00		
C. EXCESS  DEFICIENCY  OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	(1,449,992.00)	(852,581.49)	(1,449,992,00)		
D. OTHER FINANCING SOURCES/USES				(602,50 1,40)	(1,440,432,00)		
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%
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		

### 2012-13 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,449,992.00)	(852,581.49)	(1,449,992.00)		
F. FUND BALANCE, RESERVES					(400,001.40)	(1,443,332.00)		
1) Beginning Fund Balance		1						
a) As of July 1 - Unaudited		9791	(0.24)	1,449,991.92		1,449,991,92	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			(0.24)	1,449,991.92		1,449,991.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			(0.24)	1,449,991.92		1,449,991,92		T. T. 911
2) Ending Balance, June 30 (E + F1e)			(0.24)	(0.08)		(0.08)		
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	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.24)	(0.08)		(0.08)		

## 2012-13 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)
FEDERAL REVENUE								(-)
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.55	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE					0.00	0,00	0.00	0.0%
School Facilities Apportionments		8545	0,00	0.00 :	D.00	0.00	0.00	9.00
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	
OTHER LOCAL REVENUE						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	
Interest		8660	5,250.00	5,250.00	4,385.14	7,110.00	1,860,00	0.0% 35.4%
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						5.05	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,250.00	5,250.00	4,385.14	7,110.00	1,860.00	35.4%
TOTAL, REVENUES			5,250.00	5,250.00	4,385.14	7,110.00	1,000.00	35.4%

## 2012-13 Second Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description f	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.09
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.09
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0,00	0.00	0.00	0.00	0.09
PERS	3201-3202	0,00	0.00	0.00	0,00		0.05
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.09
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.09
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.09
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	0.05
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
PERS Reduction	3801-3802	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE SENEFITS		0.00	0.00	0.00	0.00	0.00	0.09
BOOKS AND SUPPLIES							- 1
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	
Materials and Supplies	4300	0.00	0,00	0.00	0.00	0.00	0.09
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		0.00	0,00	0.00	0.00		0.09
SERVICES AND OTHER OPERATING EXPENDITURES	-		5,30	0.00	0.00	0.00	0.0%
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	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	s 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	0.09
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	900.00	900.00	847.47	1,260.00	(360.00)	-40.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT		900.00	900.00	847,47	1,260.00	(360.00)	-40.0%

Description F	lesource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	196,099.00	14,400.00	68,793.00	127,306.00	64.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,350.00	1,258,243.00	841,719.16	1,387,049.00	(128,806.00)	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,350.00	1,454,342.00	856,119.16	1,455,842.00	(1,500,00)	
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0,00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,250.00	1,455,242,00	856,9 <del>6</del> 6.63	1,457,102,00	3.33	0.070

### 2012-13 Second Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes O	bject Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D)	% Diff Column B & D
INTERFUND TRANSFERS						(0)	(E)	(F)_
INTERFUND TRANSFERS IN								
To: State School Building Fund/								
County School Facilities Fund From: All Other Funds		8913	0.00	0.00				
Other Authorized Interfund Transfers in		8919	0.00		0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		3313		0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		_	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/							ŀ	
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	5.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0,00	0.00		
Other Sources				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					
Proceeds from Capital Leases				0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8972	0.00	0.00		0.00	0.00	0.0%
		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES			0.00	0.00	0.00	0.00	0.00	0.0%
3523							[	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	
CONTRIBUTIONS						0.00	0.00	0.0%
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	
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES		i					5.50	0.078

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) 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	120,000.00	120,000.00	35,486.69	68,000.00	(52,000.00)	-43.3%
5) TOTAL, REVENUES		120,000.00	120,000.00	35,486.69	68,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0,00	0.0%
2) Classified Salaries	2000-2999	22,887.00	23,423.00	11,536.24	23,423,00	0.00	0.0%
3) Employee Benefits	3000-3999	12,106.00	12,177.00	4,012.09	12,177.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	285,535.00	18,967.31	216,867.00	68,668.00	24.0%
5) Services and Other Operating Expenditures	5000-5999	23,000.00	121,844.00	45,698.56	296,384.00	(174,540.00)	-143.2%
5) Capital Outlay	6000-6999	3,800,000.00	15,985,123.00	4,093,490.48	15,872,251.00	112,872.00	0.7%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	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		3,857,993.00	16,428,102,00	4,173,704,68	16,421,102.00		EU33
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)		(3,737,993.00)	(16,308,102.00)	(4,138,217.99)	440.050.400.00		
D. OTHER FINANCING SOURCES/USES		10,7 01,100.007	(10,300,102.00)	(4,130,217.99)	(16,353,102.00)		V
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%
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference  Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,737,993.00)	(16,308,102.00)	(4,138,217.99)	(16,353,102.00)		
F. FUND BALANCE, RESERVES						(14,555,152.55)		
Beginning Fund Balance     As of July 1 - Unaudited		9791	9,936,066.36	16,353,256.55		16,353,256,55	0.00	
b) Audit Adjustments		9793	0.00	0.00		0,00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		]	9,936,066.36	16,353,256.55		16,353,256.55	0.00	0.07
d) Other Restatements		9795	0.00	0.00	100	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		-	9,936,066,36	16,353,256.55		16,353,256.55		
2) Ending Balance, June 30 (E + F1e)		-	6,198,073.36	45,154.55		154.55		
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	1 7 V	0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	6,198,073.36	45,154.55		154.55		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00	1	0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00	· ·	0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

### 2012-13 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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		B290	0.00	0.00	0.00	0.00	0.00	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE				0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE						0.30	0.00	0,0%
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	120,000.00	120,000.00	35,486.69	68,000.00	(52,000.00)	-43.3%
Net Increase (Decrease) in the Fair Value of Investment	5	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120,000.00	120,000.00	35,486.69	68,000,00	(52,000,00)	-43.3%
TOTAL, REVENUES			120,000.00	120,000.00	35,486.69	58,000.00	(02,555.00)	-43.378

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	536,00	0.00	536.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	22,887.00	22,887.00	11,536.24	22,887.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			22,887.00	23,423.00	11,536.24	23,423.00	0.00	0.09
EMPLOYEE BENEFITS						20,420.00	0.00	0,09
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.09
PERS		3201-3202	4,166.00	4,167.00	2,124.66	4,167.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	1,751.00	1,794.00	890.63	1,794.00	0.00	0.09
Health and Welfare Benefits		3401-3402	4,580.00	4,580.00	227.10	4,580.00	0.00	0.09
Unemployment Insurance		3501-3502	369.00	375.00	126.92	375.00	0.00	0.09
Workers' Compensation		3601-3602	250.00	258.00	164.28	258.00	0.00	0.09
OPEB, Allocated		3701-3702	573.00	586.00	293.54	586.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
PERS Reduction		3801-3802	417.00	417.00	184.96	417.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,106.00	12,177.00	4,012.09	12,177.00	0.00	0.09
BOOKS AND SUPPLIES								0.07
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	
Materials and Supplies		4300	0.00	7,605.00	5,684.81	7,605.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	277,930.00	13,282.50	209,262.00		0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	285,535.00	18,967.31	216,867.00	68,668.00	24.7%
ERVICES AND OTHER OPERATING EXPENDITURES						210,807.00	68,668.00	24.0%
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	174.00	0.00	174.00	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 Improvement	5	5600	0.00	19,771.00	576.25	19,771.00	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	62.83	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,000.00	101,090.00	45,059.48	275,630.00		
Communications		5900	0.00	809.00	0.00	809.00	(174,540.00)	-172.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	IIDEC		23,000.00	121,844.00	45,698.56	296,384.00	0.00	0.0%

### 2012-13 Second Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description F	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY							,=/	- 11
Land		6100	800,000.00	800,000.00	0.00	800,000.00	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	3,000,000.00	15,185,123.00	4,093,490.48	15,072,251.00	112,872.00	0.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,800,000.00	15,985,123.00	4,093,490.48	15,872,251.00	112,872.00	0.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)		8						
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 Ail Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								, ,,,,,,
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,857,993.00	16,428,102.00	4,173,704.68	16,421,102.00		

Description INTERFUND TRANSFERS		011-1-0-1	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
INTERFUND TRANSFERS	Resource Codes	Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0,00	0.00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0,00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/						0.00	0.00	0.076
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0,00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00					
Other Sources		8833	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	00.00	0.00	0.0%
Long-Term Debt Proceeds					0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES			0.00	0.00	0.00	0.00	0.00	0.0%
5525								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0,00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	<u>a.00</u>	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column 8 & D (F)
A. REVENUES					5 = 1 = W		
1) 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	18,150,00	18,150.00	6,528.55	13,050.00	(5,100.00)	
5) TOTAL, REVENUES		18,150.00	18,150.00	6,528.55	13,050.00	(3,100.00)	-28.1%
B. EXPENDITURES			10,100.38	0,320,33	13,030.00		
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	3,025.00	262,341,00	9,428.77	265,879.00	(3,538.00)	-1.3%
6) Capital Outlay	6000-6999	15,125.00	4,549,025.00	577,696.69	4,540,387.00	8,638.00	0.2%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	三 三 三 三 三 三 三 三 三 三 三 三 三 三 三 三 三 三 三	0.0%
9) TOTAL, EXPENDITURES		18,150.00	4,811,366.00	587,125.46	4,806,266.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (45 - B9)		0.00	(4,793,216.00)	(580,596.91)	(4,793,216.00)	1	
D. OTHER FINANCING SOURCES/USES		-		(556,556.51)	(4,735,210.00)		
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%
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	D.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0,00	0.00	3.00	2.370

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(4,793,216.00)	(580,596,91)	(4,793,216,00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.41	4,793,215.65		4,793,215.65	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			0.41	4,793,215.65		4,793,215.65		
d) Other Restatements		9795	0.00	0.00	9 11 3-1	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			0.41	4,793,215.65		4,793,215.65		CY
2) Ending Balance, June 30 (E + F1e)			0.41	(0.35)		(0,35)		
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	h A	0.00		
b) Legally Restricted Balance     c) Committed		9740	0.41	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00	_			
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.35)	Ī	(0.35)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
OTHER STATE REVENUE							0.00	0.07
Tax Relief Subventions Restricted Levies - Other								
Hameowners' 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	0.09
All Other State Revenue		8590	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
OTHER LOCAL REVENUE						5.50	5.00	0.07
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0,00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	18,150.00	18,150.00	6,528.55	13,050.00	(5,100.00)	-28.1%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0,00	0,00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,150.00	18,150.00	6,528.55	13,050.00	(5,100.00)	-28.19
TOTAL, REVENUES			18,150.00	18,150.00	6,528.55	13,050.00		

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D
CLASSIFIED SALARIES						(3)	(E)	(F)
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.09
Unemployment insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS	-		0.00	0.00	0.00	0.00	0.00	0.09
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0,00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0,00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts	5600	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.09
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	3,025.00	262,341.00	9,428.77	265,879,00	(3,538.00)	-1.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		3,025.00	262,341.00	9,428.77	265,879.00	(3,538.00)	-1.3%

### 2012-13 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)
CAPITAL OUTLAY								3.7
Land		6100	0.00	191,992.00	210,195.00	210,195.00	(18,203,00)	-9.5%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,125.00	4,357,033.00	367,501.69	4,330,192.00	26,841.00	0.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0,00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,125.00	4,549,025.00	577,696.69	4,540,387.00	8,638.00	0.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out				:				
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			18,150.00	4,811,366,00	587,125,46	4,806,266.00	0.00	<u> </u>

Description			Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
	Resource Codes	Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
INTERFUND TRANSFERS			!					
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0,00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							5.00	0.078
To: State School Building Fund/ County School Factilities 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	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.00			0.0%
OTHER SOURCES/USES				0.00	0,00	0.00	0.00	0.0%
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								0,078
County School Building Ald		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs  Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0,00	0.00	0.0%
Proceeds from Capital Leases		B972	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	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00		0.0%
USES				0.30	0.00	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS						3.00	0.00	0.078
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00				0.00	U.U%
			0.00	0.00	0.00	0.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES					F 1 (12 - 17 - 17 - 17 - 17 - 17 - 17 - 17 -		
1) 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	2,909,000.00	3,309,000.00	1,931,435.13	3,309,000.00	0.00	0.0%
5) TOTAL, REVENUES		2,909,000.00	3,309,000.00	1,931,435.13	3,309,000.00		11 - 10
B. EXPENDITURES	:		7,000				7112
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0,00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect     Costs)	7100-7299, 7400-7499	3,187,481.00	14,037,918.00	13,491,661.54	14,037,918.00	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		3,187,481.00	14,037,918.00	13,491,661.54	14,037,918.00	-   W_U_	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(278,481.00)	(10,728,918.00)	(11,560,226.41)	(10,728,918.00)		
D. OTHER FINANCING SOURCES/USES							
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	=	576

# 2012-13 Second Interim Debt Service Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(278,481.00)	(10,728,918.00)	(11,560,226.41)	(10,728,918.00)		Time.
F. FUND BALANCE, RESERVES				<u> </u>	(11,500,520.41)	(10,728,916.00)		
Beginning Fund Balance     As of July 1 - Unaudited		9791	10,156,297.88	11,702,485.51		11,702,485.51	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)			10,156,297.88	11,702,485.51		11,702,485.51	T - 0 -	
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,156,297.88	11,702,485.51		11,702,485.51		
2) Ending Batance, June 30 (E + F1e)			9,877,816.88	973,567.51		973,567.51		
Components of Ending Fund Balance a) Nonspendable						3/		
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	9,877,816.88	973,567.51		973,567.51		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00	-	0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description Resource Co	des Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
FEDERAL REVENUE	des Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
Other Federal Revenue	***						
	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0,00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE							
All Other State Revenue	8590	0.00	0.00	0.00	0,00	0,00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE							
interest	8560	0.00	0.00	10,176.94	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	2,909,000.00	3,309,000.00	1,921,256.19	3,309,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		2,909,000.00	3,309,000.00	1,931,435.13	3,309,000.00	0.00	0.0%
TOTAL, REVENUES		2,909,000,00	3,309,000.00	1,931,435.13	3,309,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	7438	2,232,481.00	2,337,918.00	1,633,137.99	2,337,918.00	0.00	0.0%
Other Debt Service - Principal	7439	955,000.00	11,700,000.00	11,858,523.55	11,700,000.00	0,00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		3,187,481.00	14,037,918.00	13,491,661.54	14,037,918.00	0.00	0.0%
TOTAL EVERABLE INC.							
TOTAL, EXPENDITURES		3,187,481.00	14,037,918.00	13,491,681.54	14,037,918.00		
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	·	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds	2074						
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES		0.00	0.00	0.00	0,00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0,00	0.00	0.00	0,00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00				0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)				3.80	5.05	0.00	0.07

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	1,602,924.00	1,902,924.00	1,029,928.95	1,902,924.00	0.00	
5) TOTAL, REVENUES		1,602,924.00	1,902,924.00	1,029,928.95	1,902,924.00	0.00	0.0%
B. EXPENSES			1,002,02	1,023,020.00	1,302,324,00		
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	77,489.00	77,489.00	38,960.58	77,489.00	0.00	0.0%
3) Employee Benefits	3000-3999	31,552.00	31,552.00	17,568.95	31,552.00	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	2,727,000.00	2,743,475.00	1,376,891.59	2,743,475,00	0.00	
6) Depreciation	6000-6999	0.00	0.00	0.00	0.00		0.0%
7) Other Outgo (excluding Transfers of Indirect	7100-7299,	4 2 <u>5 5 1 5</u>	7 - 7	0.00	0.00	0.00	0.0%
Costs)	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		2,836,041.00	2,852,516.00	1,433,421.12	2,852,516.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		44 000 440 000	į			. A	2.
D. OTHER FINANCING SOURCES/USES		(1,233,117,00)	(949,592.00)	(403,492.17)	(949,592.00)		
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%
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		5.570

### 2012-13 Second Interim Self-Insurance Fund Revenues, Expenses and Changes in Net Assets

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,233,117.00)	(949,592.00)	(403,492.17)	(949,592.00)		
F. NET POSITION								
1) Beginning Net Position a) As of July 1 - Unaudited		9791	4,024,636.05	5,630,941.44		5,630,941.44	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)			4,024,636.05	5,630,941.44		5,630,941.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)		1	4,024,836.05	5,630,941.44		5,630,941.44		
2) Ending Net Position, June 30 (E + F1e)			2,791,519.05	4,681,349.44		4,681,349.44		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0,00		0.00		
b) Restricted Net Position		9797	2,791,519.05	4,681,349,44		4,681,349,44		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

### 2012-13 Second Interim Self-Insurance Fund Revenues, Expenses and Changes in Net Assets

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								2
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	17,208.47	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	ts	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts						0.00	0.00	0.076
Iл-District Premiums/Contributions		8674	1,562,924.00	1,862,924.00	1,012,720.48	1,862,924.00	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								0.070
Ail Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,602,924.00	1,902,924.00	1,029,928.95	1,902,924.00	0.00	0.0%
TOTAL, REVENUES			1,602,924.00	1,902,924.00	1,029,928.95		0.00	0.076

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES					107	(2)	(F)
Certificated Pupil Support Salaries	1200						
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES	1300	0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	25,869.00	25,869.00	12,939.38	25,869.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	51,620.00	51,620,00	26,021.20	51,620.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		77,489.00	77,489.00	38,960.58	77,489.00	0.00	0.0%
EMPLOYEE BENEFITS				8			
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	12,292.00	12,292.00	6,269.64	12,292.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	5,875.00	5,875.00	2,860.40	5,875.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	7,943.00	7,943.00	5,854.18	7,943.00	0.00	0.0%
Unemployment Insurance	3501-3502	1,248.00	1,248.00	428.52	1,248.00	0.00	
Workers' Compensation	3601-3602	845.00	845.00	554.86	845.00	0.00	0.0%
OPEB, Allocated	3701-3702	1,938.00	1,938.00	976.83	1,938.00		0.0%
OPEB, Active Employees	3751-3752	0,00	0.00	0.00		0.00	0.0%
PERS Reduction	3801-3802	1,411.00	1,411.00	624.52	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	1,411.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		31,552.00	31,552.00	17,568.95	0.00	0.00	0.0%
BOOKS AND SUPPLIES		51,002.00	31,332.00	17,306.95	31,552,00	0.00	0.0%
Books and Other Reference Materials							
	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	800,000.00	816,475.00	755,817.00	816,475.00	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 Improvem	ents 5600	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	1,927,000.00	1,927,000.00	621,074.59	1,927,000.00	2.50	0.00
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEN		2,727,000.00		1,376,891.59	2,743,475.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION						, , ,		
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	
TOTAL, DEPRECIATION			0.00	0,00	0.00	0.00		0.0%
					0.00	0.00	0.00	0.0%
TOTAL, EXPENSES	<del> </del>		2,836,041.00	2,852,516.00	1,433,421.12	2,852,516.00	Anna Vac — I	- 20
INTERFUND TRANSFERS		ļ						
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	_0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								0.070
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0,00	0.00	0.00	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00				0.0%
OTHER SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.0%
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES			_					0.078
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	
(d) TOTAL, USES			0.00	0.00			0.00	0.0%
CONTRIBUTIONS			3.55	0.00	0.00	0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		11/6
				2,30	3.50	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	}	

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES						100/	
1) 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	3,650,000.00	3,650,000.00	1,841,573.31	3,650,000.00	0.00	
5) TOTAL, REVENUES		3,650,000.00	3,650,000.00	1,841,573.31	3,650,000.00	0.00	0.0%
B. EXPENSES			2 10 10 21	1,07,1,070.01	3,030,000.00		\$ 12.500
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	665,291.00	665,291.00	549,350.22	665,291.00	0.00	0.0%
6) Depreciation	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
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		665,291.00	665,291.00	549,350.22	665,291.00	0.50	0.078
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2,984,709.00	2,984,709.00	1,292,223.09	2,984,709.00		
D. OTHER FINANCING SOURCES/USES					2,550,750.00		
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%
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	5.00	0.076

#### 2012-13 Second Interim Retiree Benefit Fund Revenues, Expenses and Changes in Net Assets

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,984,709.00	2,984,709.00	1,292,223.09	2,984,709.00		
F. NET POSITION				120				
1) Beginning Net Position a) As of July 1 - Unaudited		9791	124,107,922.10	109,508,360.46		109,508,360.46	0.00	0.0%
b) Audit Adjustments		9793	0,00	0.00	3 2 81 5 1	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,107,922.10	109,508,360.46		109,508,360.46		0.07
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			124,107,922.10	109,508,360.46		109,508,360.46		V 177
2) Ending Net Position, June 30 (E + F1e)			127,092,631.10	112,493,069.46		112,493,069.46		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	127,092,631.10	112,493,069.46		112,493,069.46		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description Resource Code	es Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
OTHER LOCAL REVENUE	S ODJect Codes	(A)	(B)	(C)	(D)	(E)	_(F)
Interest	8660	50,000.00	50,000.00	31,486.27	50 000 oo		
Net Increase (Decrease) in the Fair Value of Investments	8662	0,00	0.00	0.00	50,000.00	0.00	0.0%
Fees and Contracts		5.30	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions	8674	3,600,000.00	3,600,000.00	1,810,087.04	3,600,000.00	0.00	
Other Local Revenue			9,966,966.00	1,010,007.04	3,800,000.00	0.00	0.0%
All Other Local Revenue	8699	0.00	0.00	0.00	0,00	9.00	
TOTAL, OTHER LOCAL REVENUE		3,650,000.00	3,650,000.00	1,841,573.31	3,650,000.00	0.00	0.0%
TOTAL, REVENUES		3,650,000,00	3,650,000.00	1,841,573.31	3,650,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES			0,000,000.00	1,041,070.01	3,630,000.00		
Subagreements for Services	5100	0.00	0.00	0.00			
Professional/Consulting Services and		2.50	0.00	0.00	0.00	0.00	0.0%
Operating Expenditures	5800	665,291.00	665,291.00	549,350.22	665,291.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		665,291,00	665,291.00	549,350.22	665,291.00	0.00	0.0%
TOTAL, EXPENSES		665,291.00	665,291.00	549,350.22	665,291.00		
INTERFUND TRANSFERS					303,231.33		
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0,00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0,00	0.00	0.00	0.00	0,0%
OTHER SOURCES/USES							
SOURCES							
Other Sources						-	
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0,00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
USES				:			
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0,00	0.00 }	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS					5,50	0.00	0.076
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)		0.00	0.00	0.00	0.00		

30 66621 0000000 Form 01CS

Provide methodology and assumptions commitments (including cost-of-living a	used to estimate ADA, enrollndjustments).	nent, revenues, expenditures,	reserves and fund balance, and	l multiyear
Deviations from the standards must be	•	nterim certification.		
CRITERIA AND STANDARDS				
1. CRITERION: Average Daily Att	endance			
STANDARD: Funded average d two percent since first interim pr	aily attendance (ADA) for any o ojections.	of the current fiscal year or two	subsequent fiscal years has no	ot changed by more than
District's A	DA Standard Percentage Range:	-2.0% to +2.0%		
1A. Calculating the District's ADA Varian	nces			
DATA ENTRY: First Interim data that exist will textracted. If Second Interim Form MYPI exists,	Revenue Limit First Interim Projected Year Totals (Form 01CSI, Item 1A)	wacted for the two subsequent year.	s; ir not, enter data into the second col	umn.
Current Year (2012-13)	27,112.69	27,159.66	Percent Change 0.2%	Status Met
1st Subsequent Year (2013-14)	26,820.41	26,867.38	0.2%	Met
2nd Subsequent Year (2014-15)	26,724.22	26,771.19	0.2%	Met
1B. Comparison of District ADA to the S	tandard			
DATA ENTRY: Enter an explanation if the stand 1a. STANDARD MET - Funded ADA has n	dard is not met.	ions by more than two percent In any	of the current year or two subsequen	t fiscal years.
(required if NOT met)				

Deluted Dictions - so see

2.	CRI	<b>TERION</b>	l: Enrollm	ent
----	-----	---------------	------------	-----

STANDARD: Projected enrollment for any	of the current fiscal year or two subsec	went fiscal years has not change	of business there to be a second
first interim projections.	The second model your of the babace	decut used years has not change	en ny more man two percent since
mot 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.

Enrolln	rent
---------	------

Fiscal Year	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected	D. 10	
Current Year (2012-13)	27,742	27,742	Percent Change 0.0%	Status Met
1st Subsequent Year (2013-14) 2nd Subsequent Year (2014-15)	27,642	27,642	0.0%	Met
		27,072	0.076	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)	

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### **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)	Enroliment CBEDS Actual (Form 01CSi, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	26,895	30,210	89.0%
Second Prior Year (2010-11) First Prior Year (2011-12)	27,079	30,373	89.2%
1 101 1 Car (2011-12)	26,978	30,136	89.5%
		Historical Average Ratio:	89.2%
D	istrict's ADA to Enrollment Standard (historic	al average ratio plus 0.5%):	89.7%

### 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

Fiscal Year	Estimated P-2 ADA (Form Al, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, item 2A)	D. 11. (10. 11. 11. 11. 11. 11. 11. 11. 11. 11.	
Current Year (2012-13)	26,688		Ratio of ADA to Enrollment	Status
1st Subsequent Year (2013-14)		27,742	96.2%	Not Met
2nd Subsequent Year (2014-15)	26,591	27,642	96.2%	Not Met
	26,495	27,542	96.2%	Not Met

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

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

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 includes district sponsored charter schools, whereas the estimated P-2 ADA included in criterion 2, item 2A does not. Orange Unified's 3 year average ADA to enrollment rate is 96.186%.

Orange Unified Orange County

# 2012-13 Second Interim General Fund School District Criteria and Standards Review

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4.	CRITERION:	Revenue	Limit
		11010111110	

STANDARD: Projected revenue limit for any of the	The current fiscal year or two subsequent fiscal years has not showned to the
first interim projections.	he current fiscal year or two subsequent fiscal years has not changed by more than two percent since
met interim projections.	•

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

## 4A. Calculating the District's Projected Change in 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.

#### Revenue Limit

(Fund 01, Objects 8011, 8020-8089)

	i nat internit	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2012-13)	149,597,856.00			Status
1st Subsequent Year (2013-14)		150,287,552.00	0.5%	Met
	148,219,681.00	151,228,488.00	2.0%	Met
2nd Subsequent Year (2014-15)	151,023,676.00	153,950,764.00	1.9%	
		180,000,104.00	1.376	Met

# 4B. Comparison of District Revenue Limit to the Standard

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

1a. STANDARD MET - Revenue limit has 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)	

### 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

Unaudited Actuals - Unrestricted

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.

		no omeaticted		
	(Resources	(Resources 0000-1999)		
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2009-10) Second Prior Year (2010-11) First Prior Year (2011-12)	132,834,955.02	144,662,187.79		
	120,148,157.13	130,940,871.86	91.8%	
	122,604,128.60	138,252,023.13	88.7%	
		Historical Average Ratio:	90.8%	

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage			1
(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):	87.8% to 93.8%	87.8% to 93.8%	87.8% to 93.8%

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

Salaries and Benefite

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.

# Projected Year Totals - Unrestricted (Resources 0000-1999)

	Caranes and Dellents	rotal Expenditures	Ratio	
Pro landi	(Form 01i, Objects 1000-3999)	(Form 01i, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		Status
Current Year (2012-13)	133,687,763.00	149,631,515.00	89.3%	Met
1st Subsequent Year (2013-14)	143,412,154.00	158,186,693.00	90.7%	Met
2nd Subsequent Year (2014-15)	146,029,671.00	164,552,668.00	88.7%	Met

### 5C. Comparison of District Salarles and Benefits Ratio to the Standard

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

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

Explanation:	
Explanation.	
(required if NOT met)	

No

No

No

## **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

-5.0% to +5.0%

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

District's Other Revenues and Expenditures Standard Percentage Range:

5,927,289.00

21,560,413.00

18,388,425.00

19,276,036.00

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

	District's Other Revenues and Expenditures	s Explanation Percentage Range:	-5.0% to +5.0%	
6A. Calculating the District's	Change by Major Object Category and	Comparison to the Explanation	n Percentage Range	
DATA ENTRY: First Interim data th	hat exist will be extracted; otherwise, enter data t years will be extracted; If not, enter data for th	and the state of t		I. If Second Interim Form MYPI
	each category if the percent change for any yea			
	First interim	Second interim	personage range.	
	Projected Year Totals	Projected Year Totals		
Object Range / Fiscal Year	(Form 01CSI, item 6A)	(Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
Federal Revenue (Fund (	01, Objects 810 <u>0-8299) (Form MYPI, Line A2</u>	n		explanation ( varige
Current Year (2012-13)	15,948,704.0			
1st Subsequent Year (2013-14)	11,801,501.0	10 001 001100	5.4%	Yes
2nd Subsequent Year (2014-15)	11,801,501.0	12/10/1000.00	5.5%	Yes
	11,001,001.0	0 12,451,958.00	5.5%	Yes
Current Year (2012-13)	and 01, Objects 8300-8599) (Form MYPI, Line 49,241,109.00		-0.7%	Na
1st Subsequent Year (2013-14)	48,220,270.0		-0.3%	No No
2nd Subsequent Year (2014-15)	42,074,231.0	0 41,845,101.00	-0.5%	No
Explanation: (required if Yes)				
Other Local Revenue (Fu	and 01, Objects 8600-8799) (Form MYPi, Line	e A4)		
Current Year (2012-13)	8,971,091.00		0.6%	NI-
1st Subsequent Year (2013-14)	8,652,529.00		-0.1%	No No
2nd Subsequent Year (2014-15)	8,203,594.00		-0.6%	No No
Explanation: (required if Yes)	9			
Books and Supplies (Fun	nd 01, Objects 4000-4999) (Form MYPI, Line	P.4)		
Current Year (2012-13)	12,003,273.00			
1st Subsequent Year (2013-14)	5,864,810.00		-2.3%	No
2nd Subsequent Vee- (2014 45)	3,004,810.00	6,089,914.00	3.8%	No

2nd Subsequent Year (2014-15)

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

Explanation: (required if Yes)

Explanation: (required if Yes) 6,145,934.00

21,264,407.00

18,530,317.00

19,207,412.00

-1.4%

0.8%

-0.4%

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6B. C	Calculating the District's Char	nge in Total Operating Revenues and E	xpenditures		
	A ENTRY: All data are extracted				
Objec	t Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
	Total Endoral Other State an	d Other Local Revenue (Section 6A)		- Gradit Gradings	Status
Curre	nt Year (2012-13)	74,160,904.00	74.705.004.00		
	(bsequent Year (2013-14)	68,674,300.00	74,735,334.00 69,185,759.00	0.8%	Met
	ubsequent Year (2014-15)	62,079,326.00	62,454,897.00	0.7%	Met
				0.0%	Met
Curren	Total Books and Supplies, and	d Services and Other Operating Expenditu			
	nt Year (2012-13) ibsequent Year (2013-14)	33,563,686.00	32,986,784.00	-1.7%	Met
	ubsequent Year (2013-14)	24,253,235.00	24,620,231.00	1.5%	Met
	abacquent real (2014-15)	25,203,325.00	25,353,346.00	0.6%	Met
6C. C	omparison of District Total C	Operating Revenues and Expenditures	As Ab - Charles I D		
		perating itevendes and Expenditures	to the Standard Percentage R	ange	
1a.	Explanation: Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation: Other Locai Revenue (linked from 6A if NOT met)	otal operating revenues have not changed sinc	e first Interim projections by more th	an the standard for the current yea	r and two subsequent fiscal
1b.	STANDARD MET - Projected to years.  Explanation: Books and Supplies (linked from 6A	tal operating expenditures have not changed s	since first Interim projections by mor	e than the standard for the current	year and two subsequent fiscal
	If NOT met)  Explanation: Services and Other Exps				
	(linked from 6A if NOT met)				

Orange Unified Orange County

# 2012-13 Second Interim General Fund School District Criteria and Standards Review

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## 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 C	Compliance	with the Contribution Regu	irement for EC Section 1758	4 - Deferred Maintenance		
	E: SBX3 4 (Chapter 12, State	utes of 2009		optor 7 Statutes of 2014)	inates the local match requirement fo	or Deferred Maintenance from	
	Determining the District's nded by SB 70 (Chapter bount (OMMA/RMA)	s Complia 7, Statutes	nce with the Contribution of 2011), effective 2008-0	Requirement for EC Secti 9 through 2014-15 - Ongo	on 17070.75 as modified by Sec ing and Major Maintenance/Res	tion 17070.766 and tricted Maintenance	
NOTE	E: SB 70 (Chapter 7, Statutes o 17070.75 from 3 percent to 1	f 2011) exten percent. The	ds EC Section 17070.766 from 2 erefore, the calculation in this sec	008-09 through 2014-15. EC Section has been revised accordingly	tion 17070.766 reduced the contributions for that period.	required by EC Section	
DATA extrac	NENTRY: Budget Adoption and cted.	First Interim	data that exist will be extracted; o	otherwise, enter Budget Adoption	and First Interim data into lines 1 and 2 a	s applicable. All other data are	
			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	į	2,215,988.98	5,553,655.00	Met		
2.	First Interim Contribution (info (Form 01CSI, First Interim, C	ormation only riterion 7B, L	) Ine 1)	5,560,655.00		'	
if statı	us is not met, enter an X in the b	ox that best o	describes why the minimum requi	red contribution was not made:			
			Not applicable (district does not Exempt (due to district's small s Other (explanation must be prov	participate in the Leroy F. Green ize [EC Section 17070.75 (b)(2)(I vided)	School Facilities Act of 1998) D)))		
	Explanation: (required if NOT met and Other is marked)						

#### **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

> '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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	29.2%	21.0%	9.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	9.7%	7.0%	3.1%

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

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

#### Projected Year Totals

Net Change in
---------------

Total Unrestricted Expenditures

Unrestricted Fund Balance (Form 011, Section E)

and Other Financing Uses

Deficit Spending Level (If Net Change In Unrestricted Fund

(Form 01I, Objects 1000-7999) Fiscal Year (Form MYPI, Line C) (Form MYPI, Line B11) Balance is negative, else N/A) Status Current Year (2012-13) (4,837,145.00) 149,631,515.00 3.2% Met 1st Subsequent Year (2013-14) (17,832,981.60) 158,186,693.00 11.3% Not Met 2nd Subsequent Year (2014-15) (26,754,161.95) 164,552,668.00 16.3% Not Met

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

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

STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation: (required if NOT met) The two subsequent years, 2013-14 and 2014-15, reflect increased expenditures due to collective bargaining agreements ending June 30, 2013 which include furlough days.

District District Tables

9.	CRIT	rerion:	Fund	and	Cash	<b>Balances</b>
----	------	---------	------	-----	------	-----------------

FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent f	iscal vears.
· · · · · · · · · · · · · · · · · · ·	scar years.

9A-1. Determining if the District's Ger	neral Fund Ending Balance is Positive		
DATA ENTRY: Current Year data are extract	ted. if Form MYPI exists, data for the two subsequent years w	will be extracted; If	not, enter data for the two subsequent years.
	Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status	
Current Year (2012-13)	66,451,618.45	Met	$\neg$
1st Subsequent Year (2013-14)	48,618,637.33	Met	-
2nd Subsequent Year (2014-15)	21,864,475.38	Met	
24.2.2			
9A-2. Comparison of the District's En	ding Fund Balance to the Standard		
DATA ENTRY: Enter an explanation if the sta	andard is not met.		
1a. STANDARD MET - Projected general	al fund ending balance is positive for the current fiscal year a	and two subsequent	t fiscal years
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
<b>-</b>			
Explanation:			
(required if NOT met)			
B. CASH BALANCE STANDARD	): Projected general fund cash balance will be posi	itive at the end c	of the current fiscal year
			the current liscal year.
9B-1. Determining If the District's End	ling Cash Balance Is Positive		
DATA ENTRY: If Form CASH exists, data wi	Il be extracted; if not, data must be entered below.		
	Ending Cash Balance		
Eineni Von	General Fund		
Fiscal Year Current Year (2012-13)	(Form CASH, Line F, June Column) 67,925,656.00	Status	
		Met	
9B-2. Comparison of the District's En	ding Cash Balance to the Standard		
DATA ENTRY: Enter an explanation if the sta	andard is not met.		
1a STANDARD MET - Projected gener	gi fried good holones will be positive at the set of		
O MADAND WET - Frojected gener	al fund cash balance will be positive at the end of the current	t tiscal year.	
Proston at a			
Explanation:			
(required if NOT met)	čiš		

#### 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	D	istrict ADA		
5% or \$61,000 (greater of)	0	to	300	
4% or \$61,000 (greater of)	301	to	1,000	
3%	1,001	to	30.000	
2%	30,001	to	400,000	
1%	400,001	and	over	

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

<sup>&</sup>lt;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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	26,688	26,591	26,495
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):

hers?
h

If you are the SELPA AU and are excluding special education pass-through funds:

alculation the pass-through funds distributed to SELPA members?	l No l	
special education pass-through funds:		

Current Vear

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

Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(2012-13)	(2013-14)	(2014-15)
0.00	0.00	0.00

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

a. Enter the name(s) of the SELPA(s):

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.

 Expenditures and Other Financing Uses (Form 01i, objects 1000-7999) (Form MYPI, Line B11)

 Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)

Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)

4. Reserve Standard Percentage Level

5. Reserve Standard - by Percent (Line B3 times Line B4)

 Reserve Standard - by Amount (\$61,000 for districts with less than 1,001 ADA, else 0)

 District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
226,313,207.00	230,049,054.00	234,848,242
0.00	0.00	0
226,313,207.00 3%	230,049,054.00	234,848,242
6,789,396.21	6,901,471.62	7,045,447
0.00	0.00	0
6,789,396.21	6,901,471.62	7,045,447

<sup>&</sup>lt;sup>a</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.

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	wo subsequent years, as appropriate.		subsequent years. If Fund 17 does not	
Reserve Am	nunts	Current Year		
	resources 0000-1999 except Line 4)	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
1. Gen	eral Fund - Stabilization Arrangements	(2012-13)	(2013-14)	(2014-15)
	d 01, Object 9750) (Form MYPI, Line E1a)	0.00		
	eral Fund - Reserve for Economic Uncertaintles	0.00		
	d 01, Object 9789) (Form MYPI, Line E1b)	6,789,397.00	2 224 4-2 22	
	eral Fund - Unassigned/Unappropriated Amount	0,769,397.00	6,901,472.00	7,045,447.00
(Fun	d 01, Object 9790) (Form MYPI, Line E1c)	59,356,094,45	41 411 020 20	44 =4= ==
<ol><li>Gen</li></ol>	eral Fund - Negative Ending Balances in Restricted Resources	53,000,034.43	41,411,038.33	14,512,901.38
(Fun	d 01, Object 979Z, If negative, for each of resources 2000-9999)			
(For	m MYPI, Line E1d)	0.00	0.00	0.00
5. Spec	cial Reserve Fund - Stabilization Arrangements		3.00	0.00
(Fun	d 17, Object 9750) (Form MYPI, Line E2a)	0.00		
	cial Reserve Fund - Reserve for Economic Uncertainties			
(Fun	d 17, Object 9789) (Form MYPI, Line E2b)	0.00		
	cial Reserve Fund - Unassigned/Unappropriated Amount			
	d 17, Object 9790) (Form MYPI, Line E2c)	0.00		
	ict's Available Reserve Amount			
	es C1 thru C7) ict's Available Reserve Percentage (Information only)	66,145,491.45	48,312,510.33	21,558,348,38
J. Disti	e 8 divided by Section 10B, Line 3)			
/	District's Reserve Standard	29.23%	21.00%	9.18%
	(Section 10B, Line 7):	6,789,396.21	6,901,471.62	7,045,447.26
	Pt-t		,	
	Status:	Met	Met_	Met

10D. Comparison of	<b>District Reserve Amount</b>	t to	the	Standard

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

Explanation:	
(required if NOT met)	
•	
	*

Didated, officers and the

SUP	PLEMENTAL INFORMATION
DATA	ENTRY: Click the appropriate Yes or No button for Items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?  No
1b.	If Yes, Identify the liabilities and how they may Impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?  No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)  No
1b.	If Yes, identify the interfund borrowings:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
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 Contribution	ons and Transfers Standard:	or -	\$20,000 to +\$20,000					
S5A. Identification of the District's Projected Con	SSA. 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 extracted.					ear Contributions, which are				
Description / Fiscal Year (Fo	First interim m 01CSi, item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status				
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)									
Current Year (2012-13)	(20,521,814.00)	(19,573,848.00)	4.00/	***************************************					
1st Subsequent Year (2013-14)	(23,660,314.00)	(24,209,071.00)	2.3%	(947,966.00)	Met				
2nd Subsequent Year (2014-15)	(24,669,679.00)	(24,430,324.00)		548,757.00 (239,355.00)	Met Met				
1b. Transfers In, General Fund *			,,,,,	(200,000)	Met				
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met				
1st Subsequent Year (2013-14) 2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met				
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met				
1c. Transfers Out, General Fund *					-				
Current Year (2012-13)	0.00	0.00	0.0%	0.00					
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met Met				
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met				
Capital Project Cost Overruns     Have capital project cost overruns occurred since the general fund operational budget?	first interim projections that	may impact	Γ	No					
* Include transfers used to cover operating deficits in either  S5B. Status of the District's Projected Contribution  DATA ENTRY: Enter an explanation if New Market Inc.	ons, Transfers, and Cap								
DATA ENTRY: Enter an explanation if Not Met for items 1a									
<ol> <li>MET - Projected contributions have not changed s</li> </ol>	ince first interim projections	by more than the standard for	the current y	year and two subsequent fisca	l years.				
Explanation: (required if NOT met)									
1b. MET - Projected transfers in have not changed sin	ce first interim projections b	by more than the standard for th	e current ye	ar and two subsequent fiscal y	/ears.				
Explanation: (required if NOT met)									
<u> </u>									

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16.	MET - Projected transfers ou	t nave 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)	
ld.	NO - There have been no cap	oital 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 commitments1 and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

1 include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations

			ar debt agreements, and new proj	grams or contra	cts that result in I	ong-term obligations.	
S6A. identificat	ion of the Distri	ct's Long-t	erm Commitments				
		- 12					
DATA ENTRY: If F Extracted data ma other data, as app	First Interim data ex y be overwritten to licable.	xist (Form 01 update long	CSI, Item S6A), long-term commit term commitment data in Item 2,	ment data will bas applicable. If	e extracted and no First Interim	t will only be necessary to click the approduced that appropriate buttons for	priate button for Item 1b. or Items 1a and 1b, and enter all
<ol> <li>a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C)</li> </ol>					Yes		
b. If Yes	to Item 1a, have ne	ew long-term	(multiyear) commitments been inc	urred			
since f	irst Interim projecti	ons?			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 combenefits other than pensions (OPEB); OPEB is disclosed in Item S7A.						mmitments for postemployment	
		# of Years		SACS Fund and	l Object Codes U	lead For	
	Commitment	Remaining	Funding Sources (Reve	enues)		ebt Service (Expenditures)	Principal Balance
Capital Leases		17	Funds 01/12/25/40-various 8XXX		Funds 01/12/25	/40-variouse 743X	as of July 1, 2012
Certificates of Part	ticlpation	17	Fund 56 8699		Fund 56 743X	40-Vallouse 743X	9,722,711
General Obligation					1 4110 00 7 407		48,555,000
Supp Early Retirer State School Build	ment Program	1	Funds 01/12/13/25/40/68-various	1XXX-2XXX	Fund 01 390X		2,058,534
Compensated Abs			Funds 01/12/13/25/40/68-various	8XXX	Funds 01/12/13	/25/40/68-variouse1XXX-2XXX	
Other Long-term C	'ammitmanta (da a	-1:!					3,768,487
Child Care Portabl	es	0 OF	<u>(EB):</u>		1		
		<b>-</b> •					
							-
					L		
T			Prior Year (2011-12) Annual Payment	(201	nt Year 2-13) Payment	1st Subsequent Year (2013-14) Annual Payment	2nd Subsequent Year (2014-15) Annual Payment
Contact Lorses	ommitment (contin	ued)	(P&I)	(P	& i)	(P & I)	(P&I)
Capital Leases Certificates of Part	icination		1,109,515		1,011,101	774,444	792.111
General Obligation			3,055,306		2,495,153	2,382,084	2,576,861
Supp Early Retiren			0.050.504				
State School Build	ing I nane		2,058,534		2,058,534	0	0
Compensated Abs							
Other Long-term C		inued):					
Child Care Portabl	es		12,362		0	0	0
	Total Annua	al Payments:	6,235,717		5,564,788	3,156,528	3,368,972
На	is total annual pay	yment increa	ised over prior year (2011-12)?	N	lo	No	No 3,300,972

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3. Comparison of the District's Annual Payments to Prior Year Annual Payment							
TA 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)  The increase is primarily in Certificates of Participation for which redevelopment funds in Fund 56 are pledged.							
. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments							
A ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.							
. 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 No							
. 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)							

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## 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.

1.	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First interim data data in items 2-4.  a. Does your district provide postemployment benefits			
••	other than pensions (OPEB)? (If No, skip items 1b-4)	Yes		
	b. if Yes to item 1a, have there been changes since first interim in OPEB liabilities?			
		No		
	c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?	No		
2.	OPER Markitan	First Interim		
۷.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL)	(Form 01CSI, item S7A)	Second Interim	
	b. OPEB unfunded actuarial accrued liability (UAAL)	94,484,836.00 147,220,717.00	94,484,836.00 147,220,717.00	
	c. Are AAL and UAAL based on the district's estimate or an		111/220,711.00	
	actuarial valuation?	Actuarial	Actuarial	
	d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Aug 19, 2011	Aug 19, 2011	
3.	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	First Interim _(Form 01CSI, Item S7A)	Sand late 1	
	Current Year (2012-13)	874,592.00	Second Interim 874,592.00	
	1st Subsequent Year (2013-14)	874,592.00	874,592.00	
	2nd Subsequent Year (2014-15)	874,592.00	874,592.00	
	<ul> <li>OPEB amount contributed (for this purpose, include premiums paid to a self-insurar (Funds 01-70, objects 3701-3752)</li> <li>Current Year (2012-13)</li> </ul>			
	1st Subsequent Year (2013-14)	10,728,799.00	10,752,755.00	
	2nd Subsequent Year (2014-15)	11,228,882.00 11,228,882.00	11,228,882.00 11,228,882.00	
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2012-13)			
	1st Subsequent Year (2013-14)	67,129,109.00 6,983,036.00	67,129,109.00 6,983,036.00	
	2nd Subsequent Year (2014-15)	7,184,898.00	7,184,898.00	
	d. Number of retirees receiving OPEB benefits			
	Current Year (2012-13)	1,030	1,030	
	1st Subsequent Year (2013-14)	1,030	1,030	
	2nd Subsequent Year (2014-15)	1,030	1,030	
4.	Comments:			

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S7B.	. Identification of the District's Unfunded Liability for Self-insuran	ce Programs
		Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second
1.	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?	
	If Yes to item 1a, have there been changes since first Interim in self-insurance contributions?	No No
2.	Self-Insurance Liabilities  a. Accrued liability for self-insurance programs  b. Unfunded liability for self-insurance programs	First Interim (Form 01CSI, Item S7B) Second Interim  3,004,000.00 3,004,000.00  0.00 0.00
3.	Self-Insurance Contributions  a. Required contribution (funding) for self-insurance programs  Current Year (2012-13)  1st Subsequent Year (2013-14)  2nd Subsequent Year (2014-15)	First Interim (Form 01CSI, Item S7B) Second Interim  1,862,924.00 1,862,924.00 1,862,924.00 1,862,924.00 1,862,924.00 1,862,924.00
	<ul> <li>b. Amount contributed (funded) for self-insurance programs         Current Year (2012-13)         1st Subsequent Year (2013-14)         2nd Subsequent Year (2014-15)</li> </ul>	1,862,924.00 1,862,924.00 1,862,924.00 1,862,924.00 1,862,924.00 1,862,924.00
4.	Comments:	

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# S8. Status of Labor Agreements

Analyze the status of employee labor agreements, identify new labor agreements that have been ratified since first Interim projections, as well as new commitments provided as part 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

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.

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 th	
DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agrocomosts as of the Bending Boundary Control of the Bending Boundary Co	
There are no extractions in the	s 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) Current Year	
(2011-12) (2012-13) (2013-14)	Subsequent Year (2014-15)
Number of certificated (non-management) full-	(2014-13)
Ime-equivalent (FTE) positions 1,233.0 1,233.0 1,233.0	1,233
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:	
Lin Suc.	
Current Year 1st Subsequent Year 2nd S	Subsequent Year
Is the cost of salary settlement included in the Interim and multiyear projections (MYPs)?	(2014-15)
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:	

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Negot	tiations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
	, , , , , , , , , , , , , , , , , , , ,			
		Current Year	1st Subsequent Year	0.101
		(2012-13)		2nd Subsequent Year
7.	Amount included for any tentative salary schedule increases	(2012-13)	(2013-14)	(2014-15)
	The state of the s			
		Current Year	Ant Outros and Assess	
Certif	icated (Non-management) Health and Welfare (H&W) Benefits	(2012-13)	1st Subsequent Year	2nd Subsequent Year
		(2012-13)	(2013-14)	(2014-15)
1.	Are costs of H&W benefit changes included in the Interim and MYPs?			
2.	Total cost of H&W benefits	Yes	Yes	Yes
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
٠.	r cream projected change in navy cost over phor year			
Since	icated (Non-management) Prior Year Settiements Negotiated First interim Projections			
vre ar	ny new costs negotiated since first interim projections for prior year ments included in the interim?	N		
	If Yes, amount of new costs included in the Interim and MYPs	No		
	If Yes, explain the nature of the new costs:			
	, , , , , , , , , , , , , , , , , , , ,			
			<del></del>	
		Current Year	47.01	
Certifi	cated (Non-management) Step and Column Adjustments		1st Subsequent Year	2nd Subsequent Year
	, and a series of the series o	(2012-13)	(2013-14)	(2014-15)
4	A			
1.	Are step & column adjustments included in the Interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	2,149,651	2,216,086	2,380,356
3.	Percent change in step & column over prior year	2.3%	2.3%	2.3%
		Current Year	1st Subsequent Year	2nd Subsequent Year
ertifi	cated (Non-management) Attrition (layoffs and retirements)	(2012-13)	(2013-14)	(2014-15)
				(2014-13)
1.	Are savings from attrition included in the budget and MYPs?	Yes		
	a construction of the state of	res	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired			
	employees included in the Interim and MYPs?			
		Yes	Yes	Yes
let of	cated (Non-management) - Other			
tc.):	ner significant contract changes that have occurred since first interim projecti	ions and the cost Impact of each chang	je (i.e., class size, hours of employmer	nt, leave of absence, bonuses,
,				
	<del></del>			

S8B.	Cost Analysis of District's Labor Agr	eements - Classified (Non-r	nanagement)	Employees				
		Tomorito Glassifica (14011-1	nanagement)	Employees				
DATA	ENTRY: Click the appropriate Yes or No bu	tton for "Status of Classified Lab	or Agreements a	as of the Previous	Reporting	Period." There are no e	xtraction	ns in this section.
Statu	s of Classified Labor Agreements as of th	e Previous Reporting Period						
Were	all classified labor negotiations settled as of	first Interim projections?				1		
	If Yes, com	plete number of FTEs, then skip	to section S8C.	Yes				
	ii No, conur	nue with section S8B.						
Class	ified (Non-management) Salary and Bene	fit Negotiations						
		Prior Year (2nd Interim)	Curre	nt Year		1st Subsequent Year		2nd Cubanania ( )
		(2011-12)		12-13)		(2013-14)		2nd Subsequent Year (2014-15)
Numb	er of classified (non-management)					(2010 11)		(2014-13)
FIED	ositions	889.0	<u> </u>	889.0			89.0	889.0
1a.	Have any salary and benefit negotiations	hoop pettled alone Southern				1		
	If Yes and	been settled since first interim pr	ojections?	n/a		J		
	If Yes, and t	he corresponding public disclosu he corresponding public disclosu	ire documents ni ire documents hi	ave been filed wit	th the COE	, complete questions 2 a	лd 3.	
	If No, comp	ete questions 6 and 7.		aro not boon mee	a with the C	oc, complete questions	2-5.	
1b.	Are any salary and benefit negotiations st	ill unsettled?				]		
	If Yes, comp	plete questions 6 and 7.		No.		j		
Nagoti	ations Settled Since First Interim Projections							
2a.	Per Government Code Section 3547.5(a),	S date of public displayurs beard.				1		
	======================================	date of public disclosure board r	neeung:			J		
2b.		was the collective bargaining ag	reement			1		
certified by the district superintendent and chief business official?								
	If Yes, date	of Superintendent and CBO certi	fication:					
•	55					•		
3.	Per Government Code Section 3547.5(c),	was a budget revision adopted						
	to meet the costs of the collective bargain	ing agreement?	n/an/a					
	ii res, date	of budget revision board adoption	n:			j		
4.	Period covered by the agreement:	Begin Date:		٦ _	nd Date:			
				, -	ind Date.			
5.	Salary settlement:		Curre	nt Year		1st Subsequent Year		2nd Subsequent Year
			(201	2-13)		(2013-14)		(2014-15)
	Is the cost of salary settlement included in	the Interim and multiyear						(=01110)
	projections (MYPs)?							
		One Vees Asset						
		One Year Agreement						
	rotal cost of	salary settlement						
	% change in	salary schedule from prior year	ļ					
		Or			J			
		Multiyear Agreement						
		salary settlement		-	I			
							-	
	% change in	salary schedule from prior year						
	(may enter to	ext, such as "Reopener")						
	Identify the s	ource of funding that will be used	d to a	M				
			u to support mun	liyear salary com	mitments:			
	}							
Negotia	ations Not Settled							
6.	Cost of a one percent increase in salary ar	nd statutory benefits			]			
		y serionio			I			
			Currer	nt Year		1st Subsequent Year		2nd Subsequent Year
-	America tradition of the control of		(201	2-13)		(2013-14)		(2014-15)
7.	Amount included for any tentative salary so	chedule increases						(301.10)

Ciassi	fied (Non-management) Health and Welfare (H&W) Benefits	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. 2. 3.	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			
4.	Percent projected change in H&W cost over prior year			
Classi Since	fled (Non-management) Prior Year Settlements Negotlated First Interim			
Are an include	y new costs negotlated since first Interim for prior year settlements d in the Interim?			
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
Classi	Red (Non-management) Step and Column Adjustments	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
Classi	fied (Non-management) Attrition (layoffs and retirements)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
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?			
Classi List oth	fied (Non-management) - Other er significant contract changes that have occurred since first interim and the	cost impact of each (i.e., hours of	f employment, leave of absence, bonus	es, etc.):

S8C.	Cost Analysis of District's Labor Agre	eements - Management/Sup	ervisor/Confide	ntial Employees	3		
DATA In this	ENTRY: Click the appropriate Yes or No but section.	tton for "Status of Management/S	upervisor/Confiden	tial Labor Agreem	ents as of the Previous Repor	ting Perio	d." There are no extractions
Statu: Were	s of Management/Supervisor/Confidential all managerial/confidential labor negotiations if Yes or n/a, complete number of FTEs, th If No, continue with section S8C.	s settled as of first interim projecti	revious Reporting ions?	Period Yes			*
Mana	gement/Supervisor/Confidential Salary an	d Benefit Negotlations Prior Year (2nd Interim) (2011-12)	Current Y (2012-1		1st Subsequent Year (2013-14)		2nd Subsequent Year (2014-15)
	er of management, supervisor, and ential FTE positions	127.0		127.0	(2010-14)	127.0	(2014-15)
1a.	Have any salary and benefit negotiations to	ections?	n/a				
	If No, compl	ete questions 3 and 4.	_				
1b.	,,	II unsettled? elete questions 3 and 4.		No			
Negoti 2.	iations Settled Since First Interim Projections Salary settlement:	è	Current Y (2012-1		1st Subsequent Year (2013-14)		2nd Subsequent Year
	Is the cost of salary settlement included in	the interim and multiyear	12012-1	3)	(2013-14)		(2014-15)
	projections (MYPs)? Total cost of	salary settlement					
	Change In sa (may enter to	alary schedule from prior year ext, such as "Reopener")					
Negoti 3.	iations Not Settled Cost of a one percent increase in salary ar	nd statutory benefits					
4.	Amount included for any tentative salary so	chedule Increases	Current Y (2012-1		1st Subsequent Year (2013-14)		2nd Subsequent Year (2014-15)
	gement/Supervisor/Confidential n and Welfare (H&W) Benefits	ŗ	Current Y (2012-1		1st Subsequent Year (2013-14)		2nd Subsequent Year (2014-15)
1. 2. 3. 4.	Are costs of H&W benefit changes include Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over						
Manag Step a	gement/Supervisor/Confidential and Column Adjustments	į	Current Y (2012-1		1st Subsequent Year (2013-14)		2nd Subsequent Year (2014-15)
1. 2. 3.	Are step & column adjustments included in Cost of step & column adjustments Percent change In step and column over p	ľ					
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	,	Current Y (2012-1		1st Subsequent Year (2013-14)		2nd Subsequent Year (2014-15)
1. 2. 3.	Are costs of other benefits included in the Total cost of other benefits Percent change in cost of other benefits or						

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30 66621 0000001 Form 01CS

## S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances					
03A. I	Definition of Other Purios with Negative Ending Fund Balances				
DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.					
1.	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?  No				
	If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.				
2.	If Yes, Identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.				

# ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No			
A2.	Is the system of personnel position control independent from the payroll system?	Yes			
А3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes			
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No			
<b>A</b> 5.	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?	No			
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes			
A7.	Is the district's financial system independent of the county office system?	Yes			
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.5(a)? (If Yes, provide copies to the county office of education.)	No			
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No			
When providing comments for additional fiscal indicators, please include the item number applicable to each comment.					
	Comments: (optional)				
ind	of School District Second Interior Cultural				

End of School District Second Interim Criteria and Standards Review

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30-66621-0000000

# Second Interim 2012-13 Original Budget 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)

 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.

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) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

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)

CHK-GOAL\*\*FUNCTION-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. PASSET

# 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

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds.

PASSED

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

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

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 - (W) - Object 9790, in restricted resources, must be zero or negative, 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 Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

## SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589, 0721), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RLI.

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RLI (Line 42).

PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RLI.

PASSED

ADA-RL-COMPARISON - (F) - In Form AI, Total Revenue Limit - K-12 ADA (Line 7) minus ADA from Necessary Small Schools (Line 8) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 21a), plus ADA for Revenue Limit Funded Charters (Line 22) should agree with the ADA reported in Form RLI, Line 5c.

PASSED

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RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RLI (unless Line 31 is zero).

PASSED

# 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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30-66621-0000000

# Second Interim 2012-13 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:

F - Fatal (Data must be corrected; an explanation is not allowed)  $\overline{W}$  arning/ $\overline{W}$  arning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

 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-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.

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) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - 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. 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

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

PASSED

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

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

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

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 - (W) - 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 - (W) - Object 9790, in restricted resources, must be zero or negative, 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

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

PASSED

# SUPPLEMENTAL CHECKS

RL-CALC - (W) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589, 0721), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RLI.

RL-STATE-AID - (W) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RLI (Line 42).

PASSED

RL-LOCAL-REVENUES - (W) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in

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Form RLI.

**PASSED** 

ADA-RL-COMPARISON - (W) - In Form AI, Total Revenue Limit - K-12 ADA (Line 7) minus ADA from Necessary Small Schools (Line 8) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 21a), plus ADA for Revenue Limit Funded Charters (Line 22) should agree with the ADA reported in Form RLI, Line 5c.

PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RLI (unless Line 31 is zero). PASSED

# 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 2012-13 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 -  $\frac{\overline{W}}{\overline{W}}$  arning/ $\frac{\overline{W}}{\overline{W}}$  arning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

 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.

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

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-RESOURCE xOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - 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.  $\underline{\text{PASSED}}$ 

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. 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

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds.  $\underline{\text{PASSED}}$ 

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

PASSED

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

PASSED

INTRAFD-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

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. 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 - (W) - Object 9790, in restricted resources, must be zero or negative, 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
01	7091	3160	-8,045.00
Evnlanat	ion . The 2012 C	DE EDM	

Explanation: The 2013 CDE FPM review required a credit recorded in EIA-LEP for CELD Testing.

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

PASSED

# SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589, 0721), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RLI.

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RLI (Line 42).

PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in

Form RLI. PASSED

ADA-RL-COMPARISON - (F) - In Form AI, Total Revenue Limit - K-12 ADA (Line 7) minus ADA from Necessary Small Schools (Line 8) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 21a), plus ADA for Revenue Limit Funded Charters (Line 22) should agree with the ADA reported in Form RLI, Line 5c. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RLI (unless Line 31 is zero). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form O1CSI) 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 011) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RLI) must be provided.

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.

SACS2012ALL Financial Reporting Software - 2012.2.0 3/6/2013 8:58:31 AM

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## Second Interim 2012-13 Actuals to Date 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)

 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.

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

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) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

CHK-RESOURCExOBJECTB - (0) - 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. 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

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds.

PASSED

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

PASSED

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

PASSED

INTRAFD-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

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

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

# 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.