### WILLOWS UNIFIED SCHOOL DISTRICT

### Office of the Superintendent

Date: 4/3/14

### Request For Placement on Board Agenda:

AGENDA TOPIC: Approval of 2013-14 2nd Interim Budget

PRESENTER: Debby Beymer, Director of Business Services

### **Background Information:**

Education Code requires districts to submit board approved budgets to the Superintendent of Public Instruction (SPI) during the fiscal year. Education Code 42130 and 42131 require that budget reports and certifications are in a format or on forms prescribed by the SPI Notice that the format of the 2013-14 2<sup>nd</sup> Interim budget with certification page is prepared using standard account code structure (SACS) software that complies with the education code. Management is submitting the 2013-14 2<sup>nd</sup> Interim budget for approval.

The 2013-14 2<sup>nd</sup> Interim budget ending fund balance contains the following components:

UNRESTRICTED	
Revolving Fund (petty cash)	\$ 4,275
Clearing Fund	\$ 2,500
Assigned	\$ 814,585
Undesignated	\$ 486,327
Reserve for Economic Uncertainties-DEU	\$ 859,173

Total Ending Fund Balance

\$2,166,860

The year-end projection at 2<sup>nd</sup> interim reflects funding sources committed/assigned by the board for specific projects and/or purposes. The 2<sup>nd</sup> interim report reflects a snap shot of our district's fiscal health as of January 31, 2014. The Board Approved operating budget and multi-year projection reflects the elimination of furlough days in the current and two subsequent fiscal years.

### **BUDGET MODIFICATIONS SINCE FRIST INTERIM**

Following are a few items that have resulted in changes in the estimated current year ending fund balance:

- 1) Increase in the districts DEU
- 2) Repayment of temporary solar project startup \$
- 3) Capital Outlay for new vans
- 4) COE transfer for County SDC Children
- 5) Potential loss in ROP \$ from GCOE

### **Recommendations:**

The administration would request the board approve the 2013-14 2<sup>nd</sup> Interim budget report with a <u>Positive Certification</u> indicating we are able to meet our current and two subsequent year obligations based on current assumptions.

### Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2013-14

11 62661 0000000 Form CI

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upstate-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 331  Signed:  District Superintendent or Designee	pon and reviewed using the 29 and 42130)
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular meeting of the governing board.	ar or authorized special
To the County Superintendent of Schools:  This interim report and certification of financial condition are hereby filed by the good fithe school district. (Pursuant to EC Section 42131)	overning board
Meeting Date: April 03, 2014 Signed:	
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION  As President of the Governing Board of this school district, I certify that based district will meet its financial obligations for the current fiscal year and subsequence.	upon current projections this ent two fiscal years.
QUALIFIED CERTIFICATION  As President of the Governing Board of this school district, I certify that based district may not meet its financial obligations for the current fiscal year or two s	upon current projections this ubsequent fiscal years.
As President of the Governing Board of this school district, I certify that based district will be unable to meet its financial obligations for the remainder of the c subsequent fiscal year.	upon current projections this urrent fiscal year or for the
Contact person for additional information on the interim report:	
Name: <u>Debby Beymer</u> Telephone: <u>53</u>	0.934.6600 Ext 5
Title: <u>Director of Business Services</u> E-mail: <u>db</u>	eymer@willowsunified.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.

CRIT	ERIA 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.		Х

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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.	х	
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	LCFF/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.	x	
6а	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.		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.		х
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
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.		х
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	

SUPPL	EMENTAL INFORMATION		No	Yes
S1	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?	x	
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?	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

SUPPL	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 (2012-13) 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
THE CONTRACT OF THE CONTRACT O		<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>	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		<ul><li>Certificated? (Section S8A, Line 1b)</li><li>Classified? (Section S8B, Line 1b)</li></ul>	X	Х
		<ul> <li>Classified? (Section S8B, Line 1b)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	<b>-</b>	Х
S8	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:		
		Certificated? (Section S8A, Line 3)	n/a	
		Classified? (Section S8B, Line 3)	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?	x	

ADDIT	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
А3	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?	x	
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	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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	

Description Resource Cod	Object es 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		or or other property.					
1) LCFF/Revenue Limit Sources	8010-8099	7,918,135.00	9,567,993.00	6,229,920.33	9,567,993.00	0.00	0.0%
2) Federal Revenue	8100-8299	119,000.00	35,144.83	21,144.83	35,144.83	0.00	0.0%
3) Other State Revenue	8300-8599	1,362,752.00	251,346.00	119,068.24	251,346.00	0.00	0.0%
4) Other Local Revenue	8600-8799	370,771.00	451,497.93	53,015.24	451,497.93	0.00	0.0%
5) TOTAL, REVENUES	DEPARTS	9,770,658.00	10,305,981.76	6,423,148.64	10,305,981.76		
B. EXPENDITURES		no commence de la commence del la commence de la co					
1) Certificated Salaries	1000-1999	5,014,817.00	5,258,015.08	2,809,777.40	5,258,015.08	0.00	0.0%
2) Classified Salaries	2000-2999	927,220.00	988,171.00	557,084.28	988,171.00	0.00	0.0%
3) Employee Benefits	3000-3999	1,528,230.00	1,572,013.04	779,145.60	1,572,013.04	0.00	0.0%
4) Books and Supplies	4000-4999	249,395.00	246,400.55	75,487.57	246,400.55	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	1,114,381.00	1,139,011.86	611,336.20	1,139,011.86	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	58,868.75	8,868.75	58,868.75	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	850,116.00	147,831.53	16,911.23	147,831.53	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(116,297.00)	(165,042.03)	(9,672.25)	(165,042.03)	0.00	0.0%
9) TOTAL, EXPENDITURES		9,567,862.00	9,245,269.78	4,848,938.78	9,245,269.78	7 (23 (34)	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		202,796.00	1,060,711.98	1,574,209.86	1,060,711.98		15 La 11 La 12 La
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	560.00	560.00	0.00	560.00	0.00	0.0%
b) Transfers Out	7600-7629	74,938.00	193,588.00	118,650.00	193,588.00	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	(272,799.00)	(1,261,606.00)	84,500.00	(1,261,606.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(347,177.00)	(1,454,634.00)	(34,150.00)	(1,454,634.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
. NET INCREASE (DECREASE) IN FUND	7,000,00		V y		\ <u>-</u>	, <del>, , , , , , , , , , , , , , , , , , </del>		•
BALANCE (C + D4)			(144,381.00)	(393,922.02)	1,540,059.86	(393,922.02)		
. FUND BALANCE, RESERVES						Office of the Control		
1) Beginning Fund Balance						0.00		
a) As of July 1 - Unaudited		9791	2,560,781.80	2,560,781.80		2,560,781.80	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)			2,560,781.80	2,560,781.80	1,68	2,560,781.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			2,560,781.80	2,560,781.80		2,560,781.80		
2) Ending Balance, June 30 (E + F1e)			2,416,400.80	2,166,859.78		2,166,859.78		
Components of Ending Fund Balance			a money and a mone			100		
a) Nonspendable		0744	4.075.00	4.075.00		4 275 00		
Revolving Cash		9711	4,275.00	}		4,275.00		
Stores		9712	0.00	0.00		The second contract of		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	2,500.00	2,500.00		2,500.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned						tandike dite		
Other Assignments		9780	1,550,452.80	814,584.65		814,584.65		
Former IMFRP	0000	9780	176,000.00					
Estmated cost of roofing project	0000	9780	132,000.00					
PAR (WUTA)	0000	9780	19,402.00					
Cahsee	0000	9780	19,220.00					
Classified Vacation Accrual	0000	9780	91,944.81					
MYP Categorical Program Encroachme	0000	9780	709,294.00					
Solar Project Start Up	0000	9780	110,000.00					
Equipment Replacement/Repari	0000	9780	60,000.00					
Food Service Encroachment	0000	9780	167,711.00					
Increase in Selpa Billback Est.	0000	9780	64,880.99					
Compensated Absences	0000	9780		93,339.00				
Roofing Project Est.	0000	9780		132,000.00				
Former IMFRP	0000	9780		176,000.00	1			
PAR (WUTA) as of 1/31/14	0000	9780		15,463.62	-			
Former CAHSEE as of 1/31/114	0000	9780		14,229.34				
MAA (WUTA) Carryover as of 1/31/14	0000	9780		23,552.69				
Year End Def Maint Transfer to 9205	0000	9780		60,000.00	-			
Categorical Program Encroachment (1	0000	9780		300,000.00				
Classified Vacation Accrual (6/30/13 A	0000	9780			<u> </u>	93,339.00		
Former IMFRP	0000	9780				176,000.00		
Former PAR (WUTA) as of 1/31/14	0000	9780	,			15,463.62		
Former Cahsee as of 1/31/14	0000	9780			1	4,229.34		
MAA (WUTA) Carryover as of 1/31/14	0000	9780			į	23,552.69		
Est. Roofing Project	0000	9780			1	132,000.00		
Year End Def Maint Transfer to 9205	0000	9780			Į <sub>e</sub>	50,000.00		
Categorical Program Encroachment (1	0000	9780				800,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	859,173.00	859,173.00		859,173.00		
Unassigned/Unappropriated Amount		9790	0.00	486,327.13		486,327.13		

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES		V-Z		λ-7			
Principal Apportionment			000000000000000000000000000000000000000			Accepted to the second	
State Aid - Current Year	8011	3,282,761.00	4,962,576.00	3,475,480.00	4,962,576.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012	1,625,480.00	1,359,938.00	708,074.00	1,359,938.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years	8019	80,215.00	80,215.00	0.00	80,215.00	0.00	0.09
Tax Relief Subventions Homeowners' Exemptions	8021	47,330.00	46,280,00	23,140.03	46,280.00	0.00	0.09
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes	000					of the state of th	
Secured Roll Taxes	8041	3,150,948.00	3,382,734.00	1,954,827.76	3,382,734.00	0.00	0.09
Unsecured Roll Taxes	8042	164,486.00	178,279.00	176,688.63	178,279.00	0.00	0.0%
Prior Years' Taxes	8043	0.00	(1,982.00)	12,342.22	(1,982.00)	0.00	0.0%
Supplemental Taxes	8044	0.00	20,847.00	23,795.58	20,847.00	0.00	0.0%
Education Revenue Augmentation	0015	2.00	0.00	0.00	0.00	0.00	0.08
Fund (ERAF)	8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	18,156.00	18,156.11	18,156.00	0.00	0.0%
Penalties and Interest from			поступал и п			venue report moner	
Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit			Constant States	A. LEWIS P. CO. L. C.	m specify and far		
(50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.09
Subtotal, LCFF/Revenue Limit Sources		8,351,220.00	10,047,043.00	6,392,504.33	10,047,043.00	0.00	0.0%
LCFF/Revenue Limit Transfers			The state of the s				
Unrestricted LCFF/Revenue Limit							
Transfers - Current Year 0000	8091	(92,568.00)	(92,568.00)	0.00	(92,568.00)	0.00	0.09
Continuation Education ADA Transfer 2200	8091						
Community Day Schools Transfer 2430	8091						
Special Education ADA Transfer 6500	8091						
All Other LCFF/Revenue Limit	0004	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers - Current Year All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer	8092	16,883.00		(162,584.00)	(386,482.00)	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096	(357,400.00)	(386,482.00)	0.00	0.00	0.00	0.09
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years	8099	0.00	9,567,993.00	6,229,920.33	9,567,993.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES FEDERAL REVENUE		7,918,135.00	9,567,993.00	0,229,920.33	9,307,993.00	0,00	0.07
		A CAMPAGA AND A					0.00
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Entitlement	8181	0.00	0.00	0,00	0.00		
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.00
Forest Reserve Funds	8260	14,000.00	14,000.00	0.00	14,000.00	0.00	0.09
Flood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.09
	8280	15,000.00	21,144.83	21,144.83	21,144.83	0.00	0.0%
Wildlife Reserve Funds							0.00
Wildlife Reserve Funds FEMA Interagency Contracts Between LEAs	8281 8285	0.00	0.00	0.00	0.00	0.00	0.09 0.09

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants	Tresource Godes	Jours	<del>                                     </del>				2.0	
Low-Income and Neglected	3010	8290	344 (20)					
NCLB: Title I, Part D, Local Delinquent								
Program	3025	8290	25 (0.11)					
NCLB: Title II, Part A, Teacher Quality	4035	8290	State Cartesia					
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026- 3205, 4036-4126,	2022						
Other No Child Left Behind	5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290			0.00	0.00	0.00	0.00
All Other Federal Revenue	All Other	8290	90,000.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE		***********	119,000.00	35,144.83	21,144.83	35,144.83	0.00	0.09
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319			and a second and a second			
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319		1944				
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311	121.00					
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years  Year Round School Incentive	All Other	8319 8425	0.00	0.00	0.00	0.00	0.00	0.09
		8434	230,265.00	0.00	0.00	0.00	0.00	0.09
Class Size Reduction, K-3		8520	0.00	0.00	0.00	0.00	0.00	
Child Nutrition Programs  Mandated Costs Reimbursements		8550	67,363.00	50,996.00	50,996.00	50,996.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia	le	8560	184,512.00	184,512.00	52,234.24	184,512.00	0.00	0.09
Tax Relief Subventions Restricted Levies - Other		0000	,0,012.00					
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	880,612.00	15,838.00	15,838.00	15,838.00	0.00	0.0%

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

11 62661 0000000 Form 01I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			1,362,752.00	251,346.00	119,068.24	251,346.00	0.00	0.0%

Willows Unified Glenn County			2013-14 Second General Fu Unrestricted (Resourc , Expenditures, and C	und	ce		11 62	661 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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00			
Unsecured Roll		8616	0.00		0.00	0.00	1-1	
Prior Years' Taxes		8617	0.00	0.00	0.00	de la fina de la computación de la fina		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0,00	0.00	0.00	0.0%
Community Redevelopment Funds		3322						
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non- Limit Taxes	-LCFF/Revenue	8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	1,500.00	448.31	1,500.00	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	43,188.00	43,188.00	12,950.50	43,188.00	0.00	0.0%
Interest		8660	5,300.00	9,000.00	5,779.01	9,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of	Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	45,650.00	45,650.00	13,650.00	45,650,00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	1,294.38	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,000.00	7,000.00	2,700.00	7,000.00	0.00	0.0%
Other Local Revenue				energen en coa				
Plus: Misc Funds Non-LCFF/Revenue Limit	t (50%) Adjustment	8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Source	es	8697	0.00	0.00	0.00	0.00		1000
All Other Local Revenue		8699	54,756.00	130,282.93	16,193.04	130,282.93	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	214,877.00	214,877.00	0.00	214,877.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	100					
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers	3303	0.00						
From Districts or Charter Schools	6360	8791	9/16/17					
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments			The state of the s	A matter problem.		The destruction of the second		
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%
ł							0.00	0.00/

TOTAL, OTHER LOCAL REVENUE

370,771.00

9,770,658.00

451,497.93

10,305,981.76

53,015.24

6,423,148.64

451,497.93

10,305,981.76

0.00

0.00

0.0%

0.0%

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries	1100	4,180,156.00	4,335,191.00	2,312,150.57	4,335,191.00	0.00	0.0
Certificated Pupil Support Salaries	1200	182,120.00	277,291.08	141,578.60	277,291.08	0.00	0.0
Certificated Supervisors' and Administrators' Salaries	1300	637,953.00	645,533.00	356,048.23	645,533.00	0.00	0.0
Other Certificated Salaries	1900	14,588.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		5,014,817.00	5,258,015.08	2,809,777.40	5,258,015.08	0.00	0.0
CLASSIFIED SALARIES		TOTAL CONTRACTOR OF THE PROPERTY OF THE PROPER	Company and the Authority and Authorit			s s outrable	
Classified Instructional Salaries	2100	0.00	53,666.00	29,115.06	53,666.00	0.00	0.09
Classified Support Salaries	2200	265,000.00	272,285.00	154,171.43	272,285.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	110,300.00	110,300.00	64,329.44	110,300.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	425,430.00	425,430.00	243,844.37	425,430.00	0.00	0.0
Other Classified Salaries	2900	126,490.00	126,490.00	65,623.98	126,490.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		927,220.00	988,171.00	557,084.28	988,171.00	0.00	0.0
EMPLOYEE BENEFITS							
STRS	3101-3102	419,295.00	433,721.74	227,725.39	433,721.74	0.00	0.0%
PERS	3201-3202	90,310.00	102,254.00	58,751.30	102,254.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	139,180.00	145,648.98	70,647.98	145,648.98	0.00	0.09
Health and Welfare Benefits	3401-3402	149,809.00	166,355.14	94,535.29	166,355.14	0.00	0.09
Unemployment Insurance	3501-3502	37,487.00	13,045.00	1,680.08	13,045.00	0.00	0.09
Workers' Compensation	3601-3602	162,362.00	171,772.08	87,877.90	171,772.08	0.00	0.09
OPEB, Allocated	3701-3702	92,654.00	92,654.00	0.00	92,654.00	0.00	0.09
OPEB, Active Employees	3751-3752	420,851.00	442,962.10	235,827.66	442,962.10	0.00	0.0%
PERS Reduction	3801-3802	12,682.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	3,600.00	3,600.00	2,100.00	3,600.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		1,528,230.00	1,572,013.04	779,145.60	1,572,013.04	0.00	0.0%
BOOKS AND SUPPLIES				a year oo ahaan ah			
Approved Textbooks and Core Curricula Materials	4100	500.00	2,723.81	379.93	2,723.81	0.00	0.0%
Books and Other Reference Materials	4200	0.00	100.00	84.05	100.00	0.00	0.09
Materials and Supplies	4300	223,895.00	214,287.74	75,023.59	214,287.74	0.00	0.0%
Noncapitalized Equipment	4400	25,000.00	29,289.00	0.00	29,289.00	0.00	0.09
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		249,395.00	246,400.55	75,487.57	246,400.55	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES	5400	0.00	0.00	0.00	0.00	0.00	0.0%
Subagreements for Services	5100	0.00 7,450.00		4,796.80	8,728.00	0.00	0.0%
Travel and Conferences	5200		8,728.00		12,700.00	0.00	0.09
Dues and Memberships	5300	12,700.00	12,700.00	11,461.43	159,385.00	0.00	0.09
Insurance	5400-5450	159,385.00	159,385.00	72,301.42		0.00	0.09
Operations and Housekeeping Services	5500	317,790.00	292,805.00	164,965.21	292,805.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	39,265.00	55,061.45	18,434.12	55,061.45	0.00	0.09
Transfers of Direct Costs	5710	23,500.00	23,295.05	6,441.73	23,295.05	1	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.05
Professional/Consulting Services and Operating Expenditures	5800	477,191.00	509,040.36	324,612.76	509,040.36	0.00	0.09
Communications	5900	77,100.00	77,997.00	8,322.73	77,997.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,114,381.00	1,139,011.86	611,336.20	1,139,011.86	0.00	0.09

Description Res	ource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
			SALA NI MININA	100	A SECTION CO.			
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	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	8,868.75	8,868.75	8,868.75	0.00	0.0
Equipment Replacement		6500	0.00	50,000.00	0.00	50,000.00	0.00	0.00
TOTAL, CAPITAL OUTLAY			0.00	58,868.75	8,868.75	58,868.75	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Co	osts)				2 7 7 8 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
Tuition Tuition for Instruction Under Interdistrict							10.00	
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	0.09
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices		7142	845,833.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Special Education SELPA Transfers of Apportionme To Districts or Charter Schools	ents 6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers		7281-7283	0.00	130,920.00	0.00	130,920.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service Debt Service - Interest		7438	0.00	12,628.53	12,628.53	12,628.53	0.00	0.09
Other Debt Service - Principal		7439	4,283.00	4,283.00	4,282.70	4,283.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indi	rect Costs)		850,116.00	147,831.53	16,911.23	147,831.53	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COST					о-приводинення в приводинення в примодинення в приводинення в примодинення в прим		Account for data of a factor	
Transfers of Indirect Costs		7310	(87,325.00)	(136,070.03)	(9,672.25)	(136,070.03)	0.00	0.0
Transfers of Indirect Costs - Interfund		7350	(28,972.00)	(28,972.00)	0.00	(28,972.00)	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRE	CT COSTS		(116,297.00)	(165,042.03)	(9,672.25)	(165,042.03)	0.00	0.09
OTAL, EXPENDITURES			9,567,862.00	9,245,269.78	4,848,938.78	9,245,269.78	0.00	0.0%

				Board Approved	- Conservation of the Cons	Projected Year	Difference	% Diff
Description R	esource Codes	Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	(Col B & D) (E)	(E/B) (F)
NTERFUND TRANSFERS			i constante	The state of the s	THE STATE OF THE S			
INTERFUND TRANSFERS IN					and management of the second o			
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and				LA TRANSPORTATION AND THE PROPERTY OF THE PROP	ronnewage		American	
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	560.00	560.00	0.00	560.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			560.00	560.00	0.00	560.00	0.00	0.0%
INTERFUND TRANSFERS OUT					AND PARTY OF THE P		Grand and an artist and a second a second and a second and a second and a second and a second an	
To: Child Development Fund		7611	0.00	0.00	0,00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/					anni pangan			
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.09
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	74,938.00	74,938.00	0.00	74,938.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	118,650.00	118,650.00	118,650.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			74,938.00	193,588.00	118,650.00	193,588.00	0.00	0.0%
OTHER SOURCES/USES				The second secon	on an ordinary		Manager of the Control of the Contro	
SOURCES					PARTY CHECKER ACTIVITIES			
State Apportionments		2221		0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.07
Proceeds					Vijezmani Lini		2	
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources					Paragrama	1 /American	And a second	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds						***************************************	VII.	
Proceeds from Certificates						0.00	0.00	0.00
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	
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	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.07
USES					In Column	WAS called any		
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				- Topical Acceptance	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	A colonial and a colo	And the second s	
Contributions from Unrestricted Revenues		8980	(357,299.00)	(1,346,106.00)	0.00	(1,346,106.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	84,500.00	84,500.00	84,500.00	84,500.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0,00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(272,799.00)	(1,261,606.00)	84,500.00	(1,261,606.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					d de not commence de desprée	Solution of the second of the		
(a - b + c - d + e)			(347,177.00)	(1,454,634.00)	(34,150.00)	(1,454,634.00)	0.00	0.0%

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Description Resource Cod	Object es 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					VI		
LCFF/Revenue Limit Sources	8010-8099	92,568.00	92,568.00	0.00	92,568.00	0.00	0.0%
2) Federal Revenue	8100-8299	768,383.00	936,212.37	323,807.49	936,212.37	0.00	0.0%
3) Other State Revenue	8300-8599	463,995.00	473,447.48	435,248.96	473,447.48	0.00	0.0%
4) Other Local Revenue	8600-8799	8,500.00	33,334.83	21,582.00	33,334.83	0.00	0.0%
5) TOTAL, REVENUES		1,333,446.00	1,535,562.68	780,638.45	1,535,562.68		
B. EXPENDITURES		OCCUPANT DATE OF THE OCCUPANT				1	
Certificated Salaries	1000-1999	589,403.00	443,008.32	244,175.75	443,008.32	0.00	0.0%
2) Classified Salaries	2000-2999	370,432.00	314,846.21	179,642.37	314,846.21	0.00	0.0%
3) Employee Benefits	3000-3999	314,932.00	238,140.10	134,989.58	238,140.10	0.00	0.0%
4) Books and Supplies	4000-4999	173,112.00	437,773.95	168,100.79	437,773.95	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	101,041.00	481,728.33	144,795.78	481,728.33	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	0.00	930,833.00	0.00	930,833.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	87,325.00	136,070.03	9,672.25	136,070.03	0.00	0.0%
9) TOTAL, EXPENDITURES		1,636,245.00	2,982,399.94	881,376.52	2,982,399.94		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(302,799.00)	(1,446,837.26)	(100,738.07)	(1,446,837.26)		
D. OTHER FINANCING SOURCES/USES						and of Contract of	
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	272,799.00	1,261,606.00	(84,500.00)	1,261,606.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		272,799.00	1,261,606.00	(84,500.00)	1,261,606.00		

Description Res	ource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		arys	(30,000.00)	(185,231.26)	(185,238.07)	(185,231.26)		
F. FUND BALANCE, RESERVES			·			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Beginning Fund Balance     As of July 1 - Unaudited		9791	1,182,660.28	1,182,660.28		1,182,660.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,182,660.28	1,182,660.28		1,182,660.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,182,660.28	1,182,660.28		1,182,660.28		
2) Ending Balance, June 30 (E + F1e)			1,152,660.28	997,429.02		997,429.02		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00	1	0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,152,660.28	997,429.02		997,429.02		
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	0.00	0.00	l l	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		

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Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CFF/REVENUE LIMIT SOURCES		<u> </u>	\-\\-\\-\\-\				
Principal Apportionment							
State Aid - Current Year	8011	0.00	0.00	00,0	0.00		
Education Protection Account State Aid - Current Year	8012	0.00	0.00	0.00	0,00		
Charter Schools General Purpose Entitlement - State Aid	8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions	8021	0.00	0.00	0.00	0.00		
Timber Yield Tax	8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00		
County & District Taxes							
Secured Roll Taxes	8041	0.00	0.00	0.00	0,00		
Unsecured Roll Taxes	8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes	8043	0.00	0.00	0.00	0,00		
Supplemental Taxes	8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation					2.22		
Fund (ERAF)	8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0.00		
Penalties and Interest from							
Delinquent Taxes	8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)							
Royalties and Bonuses	8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes	8082	0.00	0,00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment	8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources		0,00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers							
Unrestricted LCFF/Revenue Limit			100				
Transfers - Current Year 0000	8091		Managarian Salaman In Adalbaman Amerika da Alaman (Amerika Adaman Amerika Adaman Amerika Adaman Amerika Adaman				
Continuation Education ADA Transfer 2200	8091	92,568.00	92,568.00	0.00	92,568.00	0.00	0.0
Community Day Schools Transfer 2430	8091	0.00	0.00	0.00	0.00	0.00	0.0
Special Education ADA Transfer 6500	8091	0.00	0.00	0.00	0.00	0.00	0.0
All Other LCFF/Revenue Limit	0004	0.00	0.00	0.00	0.00	0.00	0.0
Transfers - Current Year All Other	8091	0.00		0.00	0.00	0.00	
PERS Reduction Transfer	8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.0
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.0
Revenue Limit Transfers - Prior Years	8099	92,568.00	92,568.00	0.00	92,568.00	0.00	0.0
TOTAL, LCFF/REVENUE LIMIT SOURCES EDERAL REVENUE		92,300.00	92,000.00		02,000.00		
				0.00	0.00	0.00	0.0
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Entitlement	8181	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00	0.00	0.0
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.0
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00		
Flood Control Funds	8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0
FEMA	8281	0.00	0.00	0.00	0.00	0.00	
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I. Part A. Basic Grants	THE STATE OF THE S			\_/	\-/		and the second s	
Low-Income and Neglected	3010	8290	596,000.00	610,824.06	161,106.06	610,824.06	0.00	0.09
NCLB: Title I, Part D, Local Delinquent			Est militaria de maria					0.00
Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.09
NCLB: Title II, Part A, Teacher Quality	4035	8290	108,000.00	140,831.94	28,760.94	140,831.94	0.00	0.09
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	463.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP)			Contract to the contract of th				THE POPULATION AND ADDRESS OF THE PO	
Student Program	4203	8290	31,383.00	71,081.13	29,618.00	71,081.13	0.00	0.09
NCLB: Title V, Part B, Public Charter Schools	1010	2000	0.00	0.00	0.00	0.00	0.00	0.0%
Grant Program (PCSGP)	4610 3011-3020, 3026-	8290	0.00	0.00	0,00	0.00	0.00	0.07
Other No Obligation Backled	3205, 4036-4126,	8290	32,000.00	112,475.24	103,859.49	112,475.24	0.00	0.0%
Other No Child Left Behind	5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	1,000.00	1,000.00	0.00	1,000.00	0.00	0.09
All Other Federal Revenue	All Other	0290	768,383.00	936,212.37	323,807.49	936,212.37	0.00	0.09
TOTAL, FEDERAL REVENUE			700,303.00	930,212.07	020,007.73		- Carolina Pro-	
OTHER STATE REVENUE							Noncolata A	
Other State Apportionments							tani i menopean	
Community Day School Additional Funding				0.00	0.00	0.00	0.00	0.09
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.07
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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	118,200.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	260,000.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	30,000.00	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	0.09
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		0.05
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.09
Lottery - Unrestricted and Instructional Materia		8560	42,000.00	42,000.00	7,284.48	42,000.00	0.00	0.09
Tax Relief Subventions Restricted Levies - Other			ich harden aus an			1	or to accomp	
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.09
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	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0
School Community Violence			TOTAL	Panawatta			TO THE STATE OF TH	i
Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.09
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	13,795.00	431,447.48	427,964.48	431,447.48	0.00	0.09

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

11 62661 0000000 Form 01I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			463,995.00	473,447.48	435,248.96	473,447.48	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description OTHER LOCAL REVENUE	Resource Codes	Codes	(A)	(В)	(C)	(6)	(-)	<u> </u>
OTHER COOKE REVENUE			The state of the s		Todrodouer			
Other Local Revenue County and District Taxes			Section of the Control of the Contro				a erymoperature op	
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.0
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0
		8618	0.00	0.00	0.00	0.00	0.00	0.0
Supplemental Taxes  Non-Ad Valorem Taxes		0010	0.00	0.00	0.00		5.55	
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				Personal management of the contract of the con		THE RESERVE OF THE PERSON OF T		
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0
Penalties and Interest from Delinquent Nor Limit Taxes	n-LCFF/Revenue	8629	0.00	0.00	0.00	0.00	0.00	0.0
		0023	0.00	0.00				
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0
Food Service Sales		8634	0.00	0.00	0.00	0,00	0.00	0.0
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of	f Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts		0074	0.00	0.00	0.00	0.00		
Adult Education Fees		8671	0.00	0.00	0.00	0.00	1	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Fees From Individuals	7230, 7240	8675 8677	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Services Mitigation/Developer Fees	All Other	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		0000	5,55	5,55			250	
Plus: Misc Funds Non-LCFF/Revenue Limi	it i	8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Source		8697	0.00	0.00	0.00	00.00	0.00	0.0
All Other Local Revenue		8699	8,500.00	33,334.83	21,582.00	33,334.83	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						nomina - ve		
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers From Districts or Charter Schools	6360	8791	0,00	0.00	0.00	0.00	0.00	0.0
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			8,500.00	33,334.83	21,582.00	33,334.83	0.00	0.0
					-			

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES						COLONIAR APPROXIMATION OF THE PROPERTY OF THE	
Certificated Teachers' Salaries	1100	275,912.00	210,893.40	110,953.35	210,893,40	0.00	0.0%
Certificated Pupil Support Salaries	1200	192,680.00	111,303.92	65,627.14	111,303.92	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	20,000.00	20,000.00	9,086.95	20,000.00	0.00	0.0%
Other Certificated Salaries	1900	100,811.00	100,811.00	58,508.31	100,811.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		589,403.00	443,008.32	244,175.75	443,008.32	0.00	0.0%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	94,804.00	31,438.00	17,070.24	31,438.00	0.00	0.0%
Classified Support Salaries	2200	236,735.00	236,735.00	136,693.13	236,735.00	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	38,393.00	45,513.00	25,670.32	45,513.00	0.00	0.0%
Other Classified Salaries	2900	500.00	1,160.21	208.68	1,160.21	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		370,432.00	314,846.21	179,642.37	314,846.21	0.00	0.0%
EMPLOYEE BENEFITS						CONTROL TO ANALISE METERS	
STRS	3101-3102	48,717.00	36,857.69	20,780.19	36,857.69	0.00	0.0%
PERS	3201-3202	32,139.00	27,630.00	17,159.64	27,630.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	38,108.00	30,604.85	15,372.74	30,604.85	0.00	0.0%
Health and Welfare Benefits	3401-3402	87,712.00	66,575.86	40,735.06	66,575.86	0.00	0.0%
Unemployment Insurance	3501-3502	10,644.00	3,917.97	212.24	3,917.97	0.00	0.0%
Workers' Compensation	3601-3602	26,093.00	20,389.92	11,062.26	20,389.92	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	67,318.00	52,163.81	29,667.45	52,163.81	0.00	0.0%
PERS Reduction	3801-3802	4,201.00	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		314,932.00	238,140.10	134,989.58	238,140.10	0.00	0.0%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	42,000.00	82,857.46	56,363.15	82,857.46	0.00	0.0%
Books and Other Reference Materials	4200	0,00	12,616.52	4,701.15	12,616.52	0.00	0.0%
Materials and Supplies	4300	124,612.00	296,830.83	100,174.14	296,830.83	0.00	0.0%
Noncapitalized Equipment	4400	6,500.00	45,469.14	6,862.35	45,469.14	0.00	0.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		173,112.00	437,773.95	168,100.79	437,773.95	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES						TOTAL STATE AND ADDRESS OF THE STATE AND ADDRE	
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	10,895.00	75,812.24	21,036.01	75,812.24	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	4,300.00	4,600.00	2,851.77	4,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	36,900.00	143,768.86	108,561.12	143,768.86	0.00	0.0%
Transfers of Direct Costs	5710	(23,500.00)	(23,295.05)	(6,441.73)	(23,295.05)	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	5800	72,346.00	280,497.28	18,735.61	280,497.28	0.00	0.0%
Operating Expenditures	5900	100.00	345.00	53.00	345.00	0.00	0.0%
Communications	2800	100.00	340.00	30.00	3,0.03		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		101,041.00	481,728.33	144,795.78	481,728.33	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY					An expensive in the second			
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	0.00	0.00	0.00	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirec	t Costs)				n-robin properties and the second			
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	0.00	0.0
Payments to County Offices		7142	0.00	930,833.00	0.00	930,833.00	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	00,00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0,00	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportio	nments							
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0'
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0'
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)		0.00	930,833.00	0.00	930,833.00	0.00	0.0'
OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS							
Transfers of Indirect Costs		7310	87,325.00	136,070.03	9,672.25	136,070.03	0.00	0.0
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0'
TOTAL, OTHER OUTGO - TRANSFERS OF INC	DIRECT COSTS		87,325.00	136,070.03	9,672.25	136,070.03	0.00	0.0%
TOTAL, EXPENDITURES			1,636,245.00	2,982,399.94	881,376.52	2,982,399.94	0.00	0.0%

		Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(5)	(
INTERFUND TRANSFERS							THE CASE OF THE CA	
INTERFUND TRANSFERS IN							ky akronia – sladova mi	
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.00	0.00	0.00	0.0
INTERFUND TRANSFERS OUT			To be a second of the second o				TO CONTINUE TO THE CONTINUE TO	
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0
To: State School Building Fund/		7040	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 7616	0.00	0.00	0.00	0.00	0.00	0.0
To: Cafeteria Fund		7619	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT		7019	0.00	0.00	0.00	0.00	0.00	0.0
OTHER SOURCES/USES		***************************************						
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		American Control of the Control of t
Proceeds			of many control and an artist of the control and an artist of the control and an artist of the control and artist of the c					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources				4+			J. Company	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0
USES							And the second s	ı
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		water construction of the second	0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS							T AND	ı
Contributions from Unrestricted Revenues		8980	357,299.00	1,346,106.00	0.00	1,346,106.00	0.00	0.0
Contributions from Restricted Revenues		8990	(84,500.00)	(84,500.00)	(84,500.00)	(84,500.00)	0.00	0.0
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0,0
(e) TOTAL, CONTRIBUTIONS	all directly of the state of th		272,799.00	1,261,606.00	(84,500.00)	1,261,606.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES			070 700 50	4 204 202 22	/B4 E00 00\	1 261 606 00	0.00	0.0
(a - b + c - d + e)			272,799.00	1,261,606.00	(84,500.00)	1,261,606.00	0.00	<u> </u>

Description Resource Co	Object odes 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			Value Py Virolanda Avenue Virolanda Aven			CONTRACTOR AND	
1) LCFF/Revenue Limit Sources	8010-8099	8,010,703.00	9,660,561.00	6,229,920.33	9,660,561.00	0.00	0.0%
2) Federal Revenue	8100-8299	887,383.00	971,357.20	344,952.32	971,357.20	0.00	0.0%
3) Other State Revenue	8300-8599	1,826,747.00	724,793.48	554,317.20	724,793.48	0.00	0.0%
4) Other Local Revenue	8600-8799	379,271.00	484,832.76	74,597.24	484,832.76	0.00	0.0%
5) TOTAL, REVENUES		11,104,104.00	11,841,544.44	7,203,787.09	11,841,544.44		
B. EXPENDITURES			7.7				
Certificated Salaries	1000-1999	5,604,220.00	5,701,023.40	3,053,953.15	5,701,023.40	0.00	0.0%
2) Classified Salaries	2000-2999	1,297,652.00	1,303,017.21	736,726.65	1,303,017.21	0.00	0.0%
3) Employee Benefits	3000-3999	1,843,162.00	1,810,153.14	914,135.18	1,810,153.14	0.00	0.0%
4) Books and Supplies	4000-4999	422,507.00	684,174.50	243,588.36	684,174.50	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	1,215,422.00	1,620,740.19	756,131.98	1,620,740.19	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	58,868.75	8,868.75	58,868.75	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	850,116.00	1,078,664.53	16,911.23	1,078,664.53	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(28,972.00)	(28,972.00)	0.00	(28,972.00)	0.00	0.0%
9) TOTAL, EXPENDITURES		11,204,107.00	12,227,669.72	5,730,315.30	12,227,669.72	All Control	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(100,003.00)	(386,125.28)	1,473,471.79	(386,125.28)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	560.00	560.00	0.00	560.00	0.00	0.0%
b) Transfers Out	7600-7629	74,938.00	193,588.00	118,650.00	193,588.00	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		(74,378.00)	(193,028.00)	(118,650.00)	(193,028.00)		

escription	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)
. NET INCREASE (DECREASE) IN FUND	Resource Codes	Codes	<del></del>			\ <u>-</u>	\ <u>-</u>	<u>, , , , , , , , , , , , , , , , , , , </u>
BALANCE (C + D4)			(174,381.00)	(579,153.28)	1,354,821.79	(579,153.28)		
. FUND BALANCE, RESERVES			Production and the	De la Contraction de la Contra				
1) Beginning Fund Balance			MONTH AND THE PROPERTY			0.740.440.00	0.00	0.00
a) As of July 1 - Unaudited		9791	3,743,442.08	3,743,442.08		3,743,442.08	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)			3,743,442.08	3,743,442.08		3,743,442.08	0.00	0.00
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			3,743,442.08	3,743,442.08		3,743,442.08		
2) Ending Balance, June 30 (E + F1e)			3,569,061.08	3,164,288.80		3,164,288.80		
Components of Ending Fund Balance			evening to provide	CONTRACTOR OF THE CONTRACTOR O		*APTICIPATION AND APTICIPATION AND APTIC		
a) Nonspendable		9711	4,275.00	4,275.00		4,275.00		
Revolving Cash		9712	0.00	0.00		0.00		
Stores		9713	0.00	0.00		0.00		
Prepaid Expenditures		9713	2,500.00	2,500.00		2,500.00		
All Others		9719 9740	1,152,660.28	997,429.02		997,429.02		
b) Restricted		9740	1,152,660.26	997,429.02		931,423.02		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0,00	0.00		0.00		
d) Assigned				1				
Other Assignments		9780	1,550,452.80	814,584.65		814,584.65		
Former IMFRP	0000	9780	176,000.00					
Estmated cost of roofing project	0000	9780	132,000.00					
PAR (WUTA)	0000	9780	19,402.00					
Cahsee	0000	9780	19,220.00	bell managed and the second and the				
Classified Vacation Accrual	0000	9780	91,944.81					
MYP Categorical Program Encroachme	0000	9780	709,294.00					
Solar Project Start Up	0000	9780	110,000.00					
Equipment Replacement/Repari	0000	9780	60,000.00					
Food Service Encroachment	0000	9780	167,711.00					
Increase in Selpa Billback Est.	0000	9780	64,880.99					
Compensated Absences	0000	9780	An and an	93,339.00				
Roofing Project Est.	0000	9780		132,000.00				
Former IMFRP	0000	9780		176,000.00				
PAR (WUTA) as of 1/31/14	0000	9780		15,463.62				
Former CAHSEE as of 1/31/114	0000	9780		14,229.34				
MAA (WUTA) Carryover as of 1/31/14	0000	9780		23,552.69				
Year End Def Maint Transfer to 9205	0000	9780		60,000.00				
Categorical Program Encroachment (1	0000	9780	Management of the Control of the Con	300,000.00				
Classified Vacation Accrual (6/30/13 A	0000	9780				93,339.00		
Former IMFRP	0000	9780				176,000.00		
Former PAR (WUTA) as of 1/31/14	0000	9780				15,463.62		
Former Cahsee as of 1/31/14	0000	9780				14,229.34		
	0000	9780				23,552.69		
MAA (WUTA) Carryover as of 1/31/14	0000	9780				132,000.00		
Est. Roofing Project				And the state of t		60,000.00		
Year End Def Maint Transfer to 9205	0000	9780				300,000.00		
Categorical Program Encroachment (1	0000	9780				0.00,000.00		
e) Unassigned/Unappropriated						050 470 00		
Reserve for Economic Uncertainties		9789	859,173.00	859,173.00		859,173.00 486,327.13		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
_CFF/REVENUE LIMIT SOURCES	Resource Godes	Oucs		(=/	X=1		1	
Principal Apportionment						Address of		
State Aid - Current Year		8011	3,282,761.00	4,962,576.00	3,475,480.00	4,962,576.00	0.00	0.0
Education Protection Account State Aid -	Current Year	8012	1,625,480.00	1,359,938.00	708,074.00	1,359,938.00	0.00	0.0
Charter Schools General Purpose Entitlen	ment - State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.0
State Aid - Prior Years		8019	80,215.00	80,215.00	0.00	80,215.00	0.00	0.0
Tax Relief Subventions		8021	47,330.00	46,280.00	23,140.03	46,280.00	0.00	0.0
Homeowners' Exemptions Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0
County & District Taxes		5025				200 man (100 man) (100 man	14.414.7.414.	
Secured Roll Taxes		8041	3,150,948.00	3,382,734.00	1,954,827.76	3,382,734.00	0.00	0.0
Unsecured Roll Taxes		8042	164,486.00	178,279.00	176,688.63	178,279.00	0.00	0.0
Prior Years' Taxes		8043	0.00	(1,982.00)	12,342.22	(1,982.00)	0.00	0.0
Supplemental Taxes		8044	0.00	20,847.00	23,795.58	20,847.00	0.00	0.0
Education Revenue Augmentation				on hallow also close			0.00	
Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	18,156.00	18,156.11	18,156.00	0.00	0.0
Penalties and Interest from								
Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0
Miscellaneous Funds (EC 41604)					0.00	0.00	0.00	0.6
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0
Subtotal, LCFF/Revenue Limit Sources			8,351,220.00	10,047,043.00	6,392,504.33	10,047,043.00	0.00	0.0
LCFF/Revenue Limit Transfers				Trus dominios de la composição de la com	e equi insului e esse		T AT A STATE OF THE STATE OF TH	
Unrestricted LCFF/Revenue Limit				VARIANCE AND	THE PROPERTY OF THE PROPERTY O		s.am.campensor	
Transfers - Current Year	0000	8091	(92,568.00)	(92,568.00)	0.00	(92,568.00)	0.00	0.0
Continuation Education ADA Transfer	2200	8091	92,568.00	92,568.00	0.00	92,568.00	0.00	0.0
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	00.0	0.00	0.0
Special Education ADA Transfer	6500	8091	0.00	0.00	0.00	0.00	0.00	0.0
All Other LCFF/Revenue Limit			W (depote the second	and the second s	Operator manager			
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0
PERS Reduction Transfer		8092	16,883.00	0.00	0.00	0.00	0.00	0.0
Transfers to Charter Schools in Lieu of Pro	operty Taxes	8096	(357,400.00)	(386,482.00)	(162,584.00)	(386,482.00)	0.00	0.0
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, LCFF/REVENUE LIMIT SOURCES	3		8,010,703.00	9,660,561.00	6,229,920.33	9,660,561.00	0.00	0.0
EDERAL REVENUE			opologia appressional		o never de la companya de la company	NAME OF THE PARTY		
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0
Forest Reserve Funds		8260	14,000.00	14,000.00	0.00	14,000.00	0,00	0.0
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0
Wildlife Reserve Funds		8280	15,000.00	21,144.83	21,144.83	21,144.83	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 Sou	rces	8287	0.00	0.00	0.00	0.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants	negource oddes			\ <del>-</del> 1	AV VOTAT LE	200		
Low-Income and Neglected	3010	8290	596,000.00	610,824.06	161,106.06	610,824.06	0.00	0.09
NCLB: Title I, Part D, Local Delinquent					0.00	0.00	0.00	0.00
Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.09
NCLB: Title II, Part A, Teacher Quality	4035	8290	108,000.00	140,831.94	28,760.94	140,831.94	0.00	0.09
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	463.00	0.00	0.00	0.09
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	31,383.00	71,081.13	29,618.00	71,081.13	0.00	0.09
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0
	3011-3020, 3026- 3205, 4036-4126,		not interest to use	777777	nen representation to		THE PARTY OF THE P	
Other No Child Left Behind	5510	8290	32,000.00	112,475.24	103,859.49	112,475.24	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0,00	0.00	0.00	0.09
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	91,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			887,383.00	971,357.20	344,952.32	971,357.20	0.00	0.09
OTHER STATE REVENUE			and the second s					
Other State Apportionments			Company of the Compan			giana in manana pinang		
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.09
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan			And the second s		2	-		0.00
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years	6500	8319	0,00	0.00	0.00	0.00	0.00	0.09
Home-to-School Transportation	7230	8311	118,200.00	0.00	0.00	0.00	0.00	0.09
Economic Impact Aid	7090-7091	8311	260,000.00	0.00	0.00	0.00	0.00	0.09
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.09
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	30,000.00		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	230,265.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	50,996.00	50,996.00	50,996.00	0.00	0.09
Mandated Costs Reimbursements		8550	67,363.00		59,518.72	226,512.00	0.00	0.09
Lottery - Unrestricted and Instructional Materia Tax Relief Subventions		8560	226,512.00	226,512.00	59,516.72	220,312.00	0.00	
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.09
Homeowners' Exemptions		8575 8576	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources	7250	8590	0.00	0.00	0.00	0.00	0.00	0.09
School Based Coordination Program  After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6030	8590	0.00	0.00	0.00	0.00	0.00	0.09
Charter School Facility Grant	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6240	8590	0.00	0.00	0.00	0.00	0.00	0.09
Healthy Start Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0
School Community Violence	, 5, 5	2000					A1 0000-00-00-00-00	
Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.09
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Revenue	All Other	8590	894,407.00	447,285.48	443,802.48	447,285.48	0.00	0.09

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

11 62661 0000000 Form 01I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			1,826,747.00	724,793.48	554,317.20	724,793.48	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE	nesource obdes	Oucs		\\	(=/	3 7		
O MEN EGOAL NEVENGE								
Other Local Revenue County and District Taxes			en la la company de la company				in Article in minimum money.	
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	0.09
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	0.09
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent No Limit Taxes	n-LCFF/Revenue	8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales						0.00	0.00	0.09
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	1,500.00	448.31	1,500.00	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	43,188.00	43,188.00	12,950.50	43,188.00	0.00	0.0%
Interest		8660	5,300.00	9,000.00	5,779.01	9,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	45,650.00	45,650.00	13,650.00	45,650.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	1,294.38	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,000.00	7,000.00	2,700.00	7,000.00	0.00	0.09
Other Local Revenue			and the second s			and desired	da amus vo	
Plus: Misc Funds Non-LCFF/Revenue Lim	it (50%) Adjustment	8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sour	ces	8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	63,256.00	163,617.76	37,775.04	163,617.76	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	214,877.00	214,877.00	0.00	214,877.00	0.00	0.09
Transfers Of Apportionments Special Education SELPA Transfers			TO THE PROPERTY OF THE PROPERT				OCEAN WITH A SACRED AND A SACRE	
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0,00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0,00	0.00	0.09
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.09
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	00,00	0.00	0.00	0.00	0.0%
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792 8793	0.00	0.00	0.00	0.00	0.00	0.09
From JPAs	All Other		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799			74,597.24	484,832.76	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		gament research to the second	379,271.00	484,832.76	14,381.24	704,002.70	0.00	
TOTAL, REVENUES			11,104,104.00	11,841,544.44	7,203,787.09	11,841,544.44	0.00	0.0%

	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
CERTIFICATED SALARIES			The state of the s	NUMBER AND ASSESSMENT OF THE STATE ASSESSMENT OF THE S			
Certificated Teachers' Salaries	1100	4,456,068.00	4,546,084.40	2,423,103.92	4,546,084.40	0.00	0.09
Certificated Pupil Support Salaries	1200	374,800.00	388,595.00	207,205.74	388,595.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	657,953.00	665,533.00	365,135.18	665,533.00	0.00	0.0%
Other Certificated Salaries	1900	115,399.00	100,811.00	58,508.31	100,811.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		5,604,220.00	5,701,023.40	3,053,953.15	5,701,023.40	0.00	0.0%
CLASSIFIED SALARIES						44	
Classified Instructional Salaries	2100	94,804.00	85,104.00	46,185.30	85,104.00	0.00	0.09
Classified Support Salaries	2200	501,735.00	509,020.00	290,864.56	509,020.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	110,300.00	110,300.00	64,329.44	110,300.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	463,823.00	470,943.00	269,514.69	470,943.00	0.00	0.09
Other Classified Salaries	2900	126,990.00	127,650.21	65,832.66	127,650.21	0.00	0.0
TOTAL, CLASSIFIED SALARIES		1,297,652.00	1,303,017.21	736,726.65	1,303,017.21	0.00	0.0%
EMPLOYEE BENEFITS	40.44			a de la companya de l		TO COMPANY OF THE PROPERTY OF	
STRS	3101-3102	468,012.00	470,579.43	248,505.58	470,579.43	0.00	0.0%
PERS	3201-3202	122,449.00	129,884.00	75,910.94	129,884.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	177,288.00	176,253.83	86,020.72	176,253.83	0.00	0.09
Health and Welfare Benefits	3401-3402	237,521.00	232,931.00	135,270.35	232,931.00	0.00	0.09
Unemployment Insurance	3501-3502	48,131.00	16,962.97	1,892.32	16,962.97	0.00	0.09
Workers' Compensation	3601-3602	188,455.00	192,162.00	98,940.16	192,162.00	0.00	0.09
OPEB, Allocated	3701-3702	92,654.00	92,654.00	0.00	92,654.00	0.00	0.0%
OPEB, Active Employees	3751-3752	488,169.00	495,125.91	265,495.11	495,125.91	0.00	0.0%
PERS Reduction	3801-3802	16,883.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	3,600.00	3,600.00	2,100.00	3,600.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		1,843,162.00	1,810,153.14	914,135.18	1,810,153.14	0.00	0.09
BOOKS AND SUPPLIES				La contra para para para para para para para p			
Approved Textbooks and Core Curricula Materials	4100	42,500.00	85,581.27	56,743.08	85,581.27	0.00	0.09
Books and Other Reference Materials	4200	0.00	12,716.52	4,785.20	12,716.52	0.00	0.09
Materials and Supplies	4300	348,507.00	511,118.57	175,197.73	511,118.57	0.00	0.09
Noncapitalized Equipment	4400	31,500.00	74,758.14	6,862.35	74,758.14	0.00	0.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES	there were some at the state of	422,507.00	684,174.50	243,588.36	684,174.50	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES				To oppose the second se			
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	18,345.00	84,540.24	25,832.81	84,540.24	0.00	0.0%
Dues and Memberships	5300	12,700.00	12,700.00	11,461.43	12,700.00	0.00	0.09
Insurance	5400-5450	159,385.00	159,385.00	72,301.42	159,385.00	0.00	0.09
Operations and Housekeeping Services	5500	322,090.00	297,405.00	167,816.98	297,405.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	76,165.00	198,830.31	126,995.24	198,830.31	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	0.09
Professional/Consulting Services and	5800	549,537.00	789,537.64	343,348.37	789,537.64	0.00	0.09
Operating Expenditures	5900	77,200.00	78,342.00	8,375.73	78,342.00	0.00	0.09
Communications TOTAL, SERVICES AND OTHER	ລອບປ	11,200.00	70,042.00	0,010.10	70,042.00	V.00	
OPERATING EXPENDITURES		1,215,422.00	1,620,740.19	756,131.98	1,620,740.19	0.00	0.09

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY	Resource Codes	Oodes	(-)	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	, , , , , , , , , , , , , , , , , , ,		1	
CAPITAL OUTLAY							TO THE PARTY OF TH	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0
Books and Media for New School Libraries					0.00	0.00	0.00	0.0
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	0.00	8,868.75	8,868.75	8,868.75 50,000.00	0.00	0.0
Equipment Replacement		6500	0.00	50,000.00	0.00		0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	58,868.75	8,868.75	58,868.75	0.00	0.0
OTHER OUTGO (excluding Transfers of Indi	rect Costs)			THE PROPERTY OF THE PROPERTY O				
Tuition								
Tuition for Instruction Under Interdistrict		7440	0.00	0.00	0.00	0.00	0.00	0.0
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0,0
Tuition, Excess Costs, and/or Deficit Paymer Payments to Districts or Charter Schools	nts	7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	845,833.00	930,833.00	0.00	930,833.00	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Appo	rtionments 6500	7221	0.00	0.00	0.00	0.00	0.00	0.0
To Districts or Charter Schools  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	0300	7220						
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7281-7283	0.00	130,920.00	0.00	130,920.00	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				40.000.53	40 600 50	12,628.53	0.00	0.0
Debt Service - Interest		7438	0.00	12,628.53	12,628.53	4,283.00	0.00	0.0
Other Debt Service - Principal		7439	4,283.00	4,283.00	4,282.70	1,078,664.53	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers	and the second s		850,116.00	1,078,664.53	16,911.23	1,076,004.33	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS							
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(28,972.00)		0.00	(28,972.00)	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF I	NDIRECT COSTS		(28,972.00)	(28,972.00)	0.00	(28,972.00)	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NTERFUND TRANSFERS	Nessure Gues	Cours			\-\frac{1}{2}			
INTERFUND TRANSFERS IN							n.C. spenic convenience	
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0,00	0.0
From: Bond Interest and							#1000 pp.	
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	560.00	560.00	0.00	560.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			560.00	560.00	0.00	560.00	0.00	0.0
INTERFUND TRANSFERS OUT							a Acceptance de la Companya de la Co	
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0
To: State School Building Fund/					0.00	0.00	0.00	0.00
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.09
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00
To: Cafeteria Fund		7616	74,938.00	74,938.00	0.00	74,938.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	118,650.00	118,650.00	118,650.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			74,938.00	193,588.00	118,650.00	193,588.00	0.00	0.0
OTHER SOURCES/USES				100000000000000000000000000000000000000			e delicana antes	
SOURCES							an appropriate	
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0
Emergency Apportionments Proceeds		000.						
Proceeds from Sale/Lease-				or the an A Mark William			Oct. CONTRACTOR	
Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources							BRADOLOGICAL INC.	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds				navit savita			онности	
Proceeds from Certificates		0074	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	0.0
Proceeds from Capital Leases		8972			0.00	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973 8979	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Sources		6979	0.00	0.00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00				
USES			The state of the s					
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		and the second second	0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES	<b>S</b>		STATE OF THE STATE	enderstelle enderstelle enderstelle enderstelle enderstelle enderstelle enderstelle enderstelle enderstelle en				
(a - b + c - d + e)			(74,378.00)	(193,028.00)	(118,650.00)	(193,028.00)	0.00	0.0

### Second Interim General Fund Exhibit: Restricted Balance Detail

11 62661 0000000 Form 01I

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Resource	Description	Projected Year Totals
6300	Lottery: Instructional Materials	170,587.19
9010	Other Restricted Local	826,841.83
Total, Restricted I	Balance	997,429.02

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	450,316.00	450,316.00	233,559.86	450,316.00	0.00	0.0%
3) Other State Revenue		8300-8599	40,102.00	40,102.00	20,309.22	40,102.00	0.00	0.0%
4) Other Local Revenue		8600-8799	114,070.00	118,566.02	61,868.27	118,566.02	0.00	0.0%
5) TOTAL, REVENUES			604,488.00	608,984.02	315,737.35	608,984.02		-
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	214,500.00	214,500.00	111,329.13	214,500.00	0.00	0.0%
3) Employee Benefits		3000-3999	94,968.00	94,968.00	47,787.61	94,968.00	0.00	0.0%
4) Books and Supplies		4000-4999	330,751.00	340,847.02	188,496.50	340,847.02	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,235.00	12,885.00	5,644.09	12,885.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	28,972.00	28,972.00	0.00	28,972.00	0.00	0.0%
9) TOTAL, EXPENDITURES			679,426.00	692,172.02	353,257.33	692,172.02	A PART OF THE PART	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,938.00)	(83,188.00)	(37,519.98)	(83,188.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In		8900-8929	74,938.00	74,938.00	0.00	74,938.00	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			74,938.00	74,938.00	0.00	74,938.00		

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)			0.00	(8,250.00)	(37,519.98)	(8,250.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	41,416.08	41,416.08		41,416.08	0.00	0.0%
b) Audit Adjustments		9793	62,944.82	62,944.82		62,944.82	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,360.90	104,360.90		104,360.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,360.90	104,360.90		104,360.90		
2) Ending Balance, June 30 (E + F1e)			104,360.90	96,110.90		96,110.90		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	6,053.91	6,053.91		6,053.91		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	59,313.71	59,313.71		59,313.71		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	38,993.28	30,743.28		30,743.28		
Equipment Repair / Replace	0000	9780	38,993.28					
Equipment reserve	0000	9780		30,743.28				
Equipment Repair/Replace	0000	9780				30,743.28		
e) Unassigned/Unappropriated     Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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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)
0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
	8099	0,00	0.00	0.00	0.00	0.00	0.0%
		0.00	0.00	0.00	0.00	0,00	0.0%
	8220	450,316.00	450,316.00	233,559.86	450,316.00	0.00	0.0%
	8290	0.00	0.00	0.00	0.00	0.00	0.0%
		450,316.00	450,316.00	233,559.86	450,316.00	0.00	0.0%
	8520	0.00	0.00	0.00	0.00	0.00	0.0%
	8590	40,102.00	40,102.00	20,309.22	40,102.00	0.00	0.0%
		40,102.00	40,102.00	20,309.22	40,102.00	0.00	0.0%
					Annahara		
	8631	0.00	0.00	0.00	0.00	0.00	0.0%
					113,885,00	00,0	0.0%
					0.00	0.00	0.0%
					100.00	0.00	0.0%
					0.00	0.00	0.0%
	0002	0.00	0,00				
	8677	0.00	0.00	0.00	0.00	0.00	0.0%
	00/1	0.00	0.00	0.00	0.00		
	9600	9E 00	4 581 02	4 549 69	4,581.02	0.00	0.0%
	0033						0.0%
						0.00	5.570
		All Other 8091 8099 8220 8290	All Other 8091 0.00 8099 0.00 8220 450,316.00 8290 0.00 450,316.00 8520 0.00 8590 40,102.00 40,102.00 8634 113,885.00 8650 0.00 8660 100.00 8662 0.00	All Other 8091 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	All Other 8091 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	All Other 8091 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	All Other 8091

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES			oper have and our any agent a Company of the second and a second a second and a second a second and a second a second and a second and a second and					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1300	0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	186,800.00	186,800.00	88,704.89	186,800.00	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	27,700.00	27,700.00	22,624.24	27,700.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			214,500.00	214,500.00	111,329.13	214,500.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	19,800.00	19,800.00	8,168.57	19,800.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	16,400.00	16,400.00	7,689.70	16,400.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	35,598.00	35,598.00	21,174.79	35,598.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,260.00	2,260.00	55.64	2,260.00	0.00	0.0%
Workers' Compensation		3601-3602	5,810.00	5,810.00	2,905.79	5,810.00	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	15,100.00	15,100.00	7,793.12	15,100.00	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			94,968.00	94,968.00	47,787.61	94,968.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	6-	4300	29,796.00	39,892.02	23,914.67	39,892.02	0.00	0.0%
Noncapitalized Equipment		4400	6,191.00	6,191.00	0.00	6,191.00	0.00	0.0%
Food		4700	294,764.00	294,764.00	164,581.83	294,764.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			330,751.00	340,847.02	188,496.50	340,847.02	0.00	0.0%

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

Description Re:	source 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)
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	1,500.00	1,100.00	76.71	1,100.00	0.00	0.0%
Dues and Memberships	5300	275.00	275.00	0.00	275.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0,00	0.0%
Operations and Housekeeping Services	5500	2,390.00	2,390.00	2,386.20	2,390.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	2,400.00	5,250.00	538.00	5,250.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	3,200.00	3,400.00	2,413.18	3,400.00	0.00	0.0%
Communications	5900	470.00	470.00	230.00	470.00	0.00	0.0%
TOTAL. SERVICES AND OTHER OPERATING EXPENDITURE	S	10,235.00	12,885.00	5,644.09	12,885.00	0.00	0.0%
CAPITAL OUTLAY							
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs	)	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					Appropriate de la Appropriate		
Transfers of Indirect Costs - Interfund	7350	28,972.00	28,972.00	0.00	28,972.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		28,972.00	28,972.00	0.00	28,972.00	0.00	0.0%
TOTAL, EXPENDITURES		679,426.00	692,172.02	353,257.33	692,172.02		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date {C}	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund	8916	74,938.00	74,938.00	0.00	74,938.00	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		74,938.00	74,938.00	0.00	74,938.00	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				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%
-	8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0919		0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES		0.00	0.00	0,00	0,00	0.00	0.070
0323							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances	8997	0.00	0.00	0,00	0.00	0,00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		74,938.00	74,938.00	0.00	74,938.00		

Willows Unified

Glenn County

# Second Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

11 62661 0000000 Form 13I

Resource	Description	2013/14 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, Schoo	53,293.25
7810	Other Restricted State	6,020.46
Total, Restr	icted Balance	59,313.71

Description Resou	rce 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							
LCFF/Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0,00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0,00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	4,500.00	7,500.00	2,361.86	7,500.00	0.00	0.0%
5) TOTAL, REVENUES		4,500.00	7,500.00	2,361.86	7,500.00		principal de la companya de la comp
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0,00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0,00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	121,650.00	118,650.00	121,650.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
Costs)	7300-7399	0.00	0.00	0,00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	121,650.00	118,650.00	121,650.00		
9) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES	WILESTON C 120000 MAI 1024 M 1024	O.OO	121,030.00	110,050.00	121,050.00		
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		4,500.00	(114,150.00)	(116,288.14)	(114,150.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	0.00	118,650.00	118,650.00	118,650.00	0.00	0.0%
b) Transfers Out	7600-7629	560.00	560.00	0.00	560.00	0.00	0.0%
2) Other Sources/Uses							0.00
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		(560.00)	118,090.00	118,650.00	118,090.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,940.00	3,940.00	2,361.86	3,940.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	285,833.00	285,833.00		285,833.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			285,833.00	285,833.00		285,833.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			285,833.00	285,833.00		285,833.00		
2) Ending Balance, June 30 (E + F1e)			289,773.00	289,773.00		289,773.00		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance 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		9780	289,773.00	289,773.00		289,773.00		
Developer Fees	0000	9780	289,773.00					
Developer Fees	0000	9780		289,773.00				
Developer Fees e) Unassigned/Unappropriated	0000	9780				289,773.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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Description	Resource Codes Object Cod	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)
OTHER STATE REVENUE							
Tax Relief Subventions Restricted Levies - Other			non-nampoonas				
Homeowners' Exemptions	8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	8590	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL. OTHER STATE REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE				-			
County and District Taxes							
Other Restricted Levies				0.00	0.00	0.00	0.09/
Secured Roll	8615	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%
Penallies and Interest from Delinquent Non-Revenue Limit Taxes	8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	2,500.00	2,500.00	155.39	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0,00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Mitigation/Developer Fees	8681	2,000.00	5,000.00	2,206.47	5,000.00	0.00	0.0%
Other Local Revenue							
All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		4,500.00	7,500.00	2,361.86	7,500.00	0.00	0.0%
TOTAL, REVENUES		4,500.00	7,500.00	2,361.86	7,500.00		

			Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D) (E)	% Diff Column B & D (F)
	Resource Codes Object	ct Codes	(A)	(B)	(C)	(D)		
CERTIFICATED SALARIES								
Other Certificated Salaries	1	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								
		2000	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00		
EMPLOYEE BENEFITS								
STRS	310	1-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	320	1-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	330	1-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	340	1-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	350	1-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	360	1-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	370	1-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	375	1-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	380	1-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	390	1-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0,00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES			E-9.1					
					0.00	0.00	0.00	0.0%
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		\$200	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	4	1400	0.00	0.00	0.00		0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.070
SERVICES AND OTHER OPERATING EXPENDITURES	_		0.00	0.00	0.00	0.00	0.00	0.0%
Subagreements for Services		5100	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		0-5450	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 Improvemen		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5	5750	0.00	0.00	0.00	0.00	0,00	0.076
Professional/Consulting Services and Operating Expenditures	5	5800	0.00	121,650.00	118,650.00	121,650.00	0.00	0.0%
Communications	5	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		0.00	121,650.00	118,650.00	121,650.00	0.00	0.0%

Description Resourc	e Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Other Transfers Out							
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		0.00	121,650.00	118,650.00	121,650.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	0.00	118,650.00	118,650.00	118,650.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	118,650.00	118,650.00	118,650.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	560.00	560.00	0.00	560.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		560.00	560.00	0.00	560.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds  Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0,00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		(560.00)	118,090.00	118,650.00	118,090.00		

# Second Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

11 62661 0000000 Form 25I

		2013/14
Resource	Description	Projected Year Totals
Total, Restricte	ed Balance	0.00

# 2013-14 Second Interim Foundation Private-Purpose Trust Fund Revenues, Expenses and Changes in Net Position

Description Reso	urce 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						200	
1) LCFF/Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	11,500.00	11,500.00	126.41	11,500.00	0.00	0.0%
5) TOTAL, REVENUES		11,500.00	11,500.00	126.41	11,500.00	THE STREET, ST	
B. EXPENSES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses	5000-5999	0,00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect     Costs)	7100-7299, 7400-7499	10,000.00	10,000.00	12,000.00	10,000.00	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		10,000.00	10,000.00	12,000.00	10,000.00		anno anno anno anno anno anno anno anno
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1,500.00	1,500.00	(11,873.59)	1,500.00		
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%
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 NET POSITION (C + D4)			1,500.00	1,500.00	(11,873.59)	1,500.00		
F. NET POSITION								
Beginning Net Position     As of July 1 - Unaudited		9791	172,023.21	172,023.21		172,023.21	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)			172,023.21	172,023.21		172,023,21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			172,023.21	172,023.21		172,023.21		
2) Ending Net Position, June 30 (E + F1e)			173,523.21	173,523.21		173,523.21		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	173,523.21	173,523.21		173,523.21		

# 2013-14 Second Interim Foundation Private-Purpose Trust Fund Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	126.41	1,500.00	0,00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,500.00	11,500.00	126.41	11,500.00	0.00	0.0%
TOTAL, REVENUES			11,500.00	11,500.00	126.41	11,500.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES	Nessance codes - Optor codes		La Carte de la Car			aria de la constantina de la constantin	ar-sar
Certificated Teachers' Salaries	1100	0,00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries	1900	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	0.00	0.00	0.00	0.00	0.00	0.09
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	0.0%
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							i
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	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ents 5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENS	:FS	0.00	0.00	0.00	0.00	0.00	0.0%

Description Reso	urce Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION							
Depreciation Expense	6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
All Other Transfers Out to All Others	7299	10,000.00	10,000.00	12,000.00	10,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		10,000.00	10,000.00	12,000.00	10,000.00	0.00	0.0%
TOTAL EVDENDED		10,000.00	10,000.00	12,000.00	10,000.00		
TOTAL, EXPENSES INTERFUND TRANSFERS		10,000.00	10,000.00	12,000.00	10,000.00		
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					A		
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	0373	0.00	0.00	0.00	0.00	0.00	0.0%
USES		0.00	0.00	0.00	0.00	V.33	3.37
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)		0.00	0.00	0.00	0.00		

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# Second Interim Foundation Private-Purpose Trust Fund Exhibit: Restricted Net Position Detail

11 62661 0000000 Form 73I

		2013/14
Resource	Description	Projected Year Totals
Total, Restricted	d Net Position	0.00

		ESTIMATED		ESTIMATED		
Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	REVENUE LIMIT ADA Projected	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY	121	101		192	1-7	Yalan San San San San San San San San San S
be be to the 191 bent V 1 7 31 C 4						
General Education	869.45	921.38	921.38	921.38	0.00	0%
Special Education     HIGH SCHOOL.	67.44	0.00	0.00	0.00	0.00	0%
3. General Education	399.18	474.42	474.42	474.42	0.00	0%
Special Education     COUNTY SUPPLEMENT	43.02	0.00	0.00	0.00	0.00	0%
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	16.08	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	1,395.17	1,395.80	1,395.80	1,395.80	0.00	0%
ADA for Necessary Small     Schools also included				0.00	0.00	0%
in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	078
Regional Occupational     Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS	7					
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	1,395.17	1,395.80	1,395.80	1,395.80	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*	2500					
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Fur	nds 					
<ol> <li>ELEMENTARY</li> <li>a. 5th &amp; 6th Hour (ADA) - Mandatory</li> <li>Expelled Pupils only</li> <li>b. 7th &amp; 8th Hour Pupil Hours (Hours)*</li> </ol>	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0%
30 in Form RLI) b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*				=======================================		10 (45 (45 (45 (45 (45 (45 (45 (45 (45 (45
BASIC AID "CHOICE"/COURT ORDERED VOL	UNTARY PUPIL TRANS	FER				
25. Regular Elementary and High School ADA (SB 937) BASIC AID OPEN ENROLLMENT	0.00	0.00	0.00	0.00	0.00	0%
26. Regular Elementary and High School ADA	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.

Par	t I - General Administrative Share of Plant Services Costs	
cost calc usin	fornia's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that posts (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrate ulation of the plant services costs attributed to general administration and included in the pool is standardized and the percentage of salaries and benefits relating to general administration as proxy for the percentage of square upied by general administration.	ive offices. The ad automated
A.	<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 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>	293,750.00 h a
В. С.	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)  Percentage of Plant Services Costs Attributable to General Administration	8,427,789.75
О.	(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	3.49%
Whe	t II - Adjustments for Employment Separation Costs on an employee separates from service, the local educational agency (LEA) may incur costs associated with the ne employee's regular salary and benefits for the final pay period. These additional costs can be categorized as " nass" separation costs.	separation in addition normal" or "abnormal
	and a section and the decided between the control of the control o	ad by governing board

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

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

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

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

# 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	

Pai	t III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	Ind	lirect Costs	DOUBLAND
	1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	870,990.00
	2. 3.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	118,917.00
		goals 0000 and 9000, objects 5000-5999)	22,000.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
		Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	48,389.98
		Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	7.	Adjustment for Employment Separation Costs  a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	0	<ul><li>b. Less: Abnormal or Mass Separation Costs (Part II, Line B)</li><li>Total Indirect Costs (Lines A1 through A7a, minus Line A7b)</li></ul>	1,060,296.98
	8. 9.	Carry-Forward Adjustment (Part IV, Line F)	31,538.77
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,091,835.75
В.	Bas	se Costs	SACCION DE LA COMPANIA DEL COMPANIA DE LA COMPANIA DEL COMPANIA DE LA COMPANIA DEL COMPANIA DE LA COMPANIA DEL COMPANIA DE LA COMPANIA DEL COMPANIA DE LA COMPANIA DEL COMPANIA DE LA COMP
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,488,913.46
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,342,935.92
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	647,892.73
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	6. 7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	240,927.02
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
	9.	Other General Administration (portion charged to restricted resources or specific goals only)	
		(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,338,142.33
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	0.00
	13.	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) Adjustment for Employment Separation Costs	0.00
		a. Less: Normal Separation Costs (Part II, Line A)	0.00
		b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	663,200.02
	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	17. 18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	10,722,011.48
C.	(Fo	aight Indirect Cost Percentage Before Carry-Forward Adjustment r information only - not for use when claiming/recovering indirect costs) le A8 divided by Line B18)	9.89%
D.	Pre	liminary Proposed Indirect Cost Rate	communications
	(Fo	r final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic) see A10 divided by Line B18)	10.18%
THE CHICAGO			

# 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 o	1,060,296.98						
В.	Carry-for	ward adjustment from prior year(s)						
	1. Carry	r-forward adjustment from the second prior year	195,695.50					
	2. Carry	r-forward adjustment amount deferred from prior year(s), if any	0.00					
C.	Carry-for	ward adjustment for under- or over-recovery in the current year						
		er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (11.42%) times Part III, Line B18); zero if negative	31,538.77					
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of roved indirect cost rate (11.42%) times Part III, Line B18) or (the highest rate used to ver costs from any program (12.89%) times Part III, Line B18); zero if positive	0.00					
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	31,538.77					
E.	Optional	allocation of negative carry-forward adjustment over more than one year						
	Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA me the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adthan one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish							
	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 requ	est for Option 1, Option 2, or Option 3						
			1					
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	31,538.77					

# Second Interim 2013-14 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

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Printed: 3/19/2014 10:36 AM

Approved indirect cost rate: 11.42% Highest rate used in any program: 12.89%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
				40.000/
01	3010	542,084.22	68,739.84	12.68%
01	3185	69,779.13	8,996.11	12.89%
01	4035	50,206.48	6,125.46	12.20%
01	4126	28,346.00	3,654.00	12.89%
01	4203	69,653.03	1,428.10	2.05%
01	6230	101,525.08	13,088.92	12.89%
01	7090	17,179.46	531.32	3.09%
01	7405	259,893.72	33,506.28	12.89%
13	5310	610,352.00	28,972.00	4.75%
	01 01 01 01 01 01 01	01 3010 01 3185 01 4035 01 4126 01 4203 01 6230 01 7090 01 7405	Fund         Resource         (Objects 1000-5999 except Object 5100)           01         3010         542,084.22           01         3185         69,779.13           01         4035         50,206.48           01         4126         28,346.00           01         4203         69,653.03           01         6230         101,525.08           01         7090         17,179.46           01         7405         259,893.72	Fund         Resource         (Objects 1000-5999 except Object 5100)         Indirect Costs Charged (Objects 7310 and 7350)           01         3010         542,084.22         68,739.84           01         3185         69,779.13         8,996.11           01         4035         50,206.48         6,125.46           01         4126         28,346.00         3,654.00           01         4203         69,653.03         1,428.10           01         6230         101,525.08         13,088.92           01         7090         17,179.46         531.32           01         7405         259,893.72         33,506.28

	Object	Balances (Ref. Only)	- Indiv	August	Sentember	Ontober	Mouamhar	Doomhor	3	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	The second second					o orional.	100000000000000000000000000000000000000		ourium)	i cornary
BEGINNING CA			3,426,168.00	4,759,586.00	4,944,158.00	5,596,002.00	5,751,617.00	5,118,803.00	6,844,785.00	6,271,549.00
B. RECEIPTS										
Principal Apportionment	8010-8019		788,244,00	788,244.00	1.146.568.00	788.244.00	0.00	356.956.00	315 298 00	788 244 00
Property Taxes	8020-8079		0.00	(18,156.00)	178.00	181,069.00	10,097.00	2,057,656.00		
Miscellaneous Funds	8080-8099		(23,206.00)	(10.00)	(47,751.00)	(23,864.00)	(22,584.00)	(22,584.00)	(22,584.00)	(22,584.00)
Federal Revenue	8100-8299		0.00	21,145.00	154,934.00	30,001.00	74,732.00	64,140.00	0.00	50,000.00
Other State Revenue	8300-8599		15,838.00	0.00	146,700.00	17,432.00	199,108.00	129,299.00	45,940.00	34,095.00
Other Local Revenue	8600-8799		1,643.00	6,579.00	5,274.00	3,296.00	9,777.00	7,016.00	41,013.00	134,310.00
Interfund Transfers In	8910-8929	T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			782,519.00	797,802.00	1,405,903.00	996,178.00	271,130.00	2,592,483.00	379,667.00	984,065.00
C. DISBURSEMENTS								CONTRACTOR OF THE PROPERTY OF	A STATE OF THE PERSON NAMED OF THE PERSON NAME	
Certificated Salaries	1000-1999		58,328.00	485,527.00	504,235.00	504,121.00	508,347.00	499,691.00	493,705.00	502,689.00
Classified Salaries	2000-2999		82,458.00	103,505.00	105,612.00	106,491.00	108,686.00	124,752.00	105,222.00	102,890.00
Employee Benefits	3000-3999	I	55,280.00	140,562.00	144,315.00	142,077.00	144,474.00	145,996.00	141,432.00	142,428.00
Books and Supplies	4000-4999	T-	106.00	42,428.00	34,396.00	110,418.00	14,231.00	16,529.00	25,479.00	23,893.00
Capital Outland	6660-000		262,226.00	20,200,00	80,534.00	729,884.00	106,700.00	5/,595.00	62,431.00	93,900.00
Other Outro	7000-7499		0.00	4 282 00	0.00	2,000.00	0.00	42 620 00	0,904,00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	118 650 00	0.00
All Other Financing Uses	7630-7699		0.00							
TOTAL DISBURSEMENTS			458,398.00	832,967.00	869,192.00	995,876.00	882,438.00	857,192.00	952,903.00	865,800.00
D. BALANCE SHEET TRANSACTIONS	easCar <del>oll</del> atrain,ill	оссимного								
Cash Not in Treasury	9111-9199	6,775.00	(11,356.00)	(19,566.00)	11,935.00	2,658.00	(21,506,00)	(9.309.00)		
Accounts Receivable	9200-9299	1,457,748.78	982,139.00	229,512.00	132,814.00	105,541.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00								
Stores	9320	0.00						***************************************		
Other Current Assets	9330	0.00		***************************************						
SUBTOTAL ASSETS	0	1 464 522 78	070 783 00	200 246 00	111 710 00	100.00	/04 E00 00)	(0.000		
Liabilities	west san red	1,404,525.76	9/0,/83.00	209,940.00	144,749.00	00,881,901	(21,506.00)	(9,309.00)	0.00	0.00
Accounts Payable	9500-9599	819,416.98	(38,514.00)	(9,791.00)	(4,239.00)	(47,114.00)				
Due To Other Funds	9610	38,225.93								
Current Loans	9640	0.00			***************************************					
SHBTOTAL HABILITIES	9000	901 03/ 89	120 544 000	(00 707 0)	33,855.00	(20, 22, 22, 22, 22, 22, 22, 22, 22, 22,				
Nonoperating		001,001.00	(00,017.00)	(3,131.00)	23,010.00	(47,114.00)	0,00	0.00	0.00	0.00
Suspense Clearing	9910	0.00								
TRANSACTIONS		573 488 90	1 000 207 00	249 737 00	115 122 00	4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(21 506 00)		)	)
F NET INCREASE/DECREASE		0,0,000	.,000,200,000	210,101,00		100,010,00	(00.000,12)	(00.600'6)	0.00	00.0
(B - C + D)			1,333,418.00	184,572.00	651.844.00	155.615.00	(632.814.00)	1.725.982.00	(573.236.00)	118 265 00
F. ENDING CASH (A + E)			4,759,586.00	4,944,158.00	5,596,002.00	5,751,617.00	5,118,803.00	6,844,785.00	6,271,549.00	6,389,814.00
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS										

# Second Interim 2013-14 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	F. ENDING CASH (A + E)	E. NET INCREASE/DECREASE (B - C + D)	TRANSACTIONS	Suspense Clearing	SUBTOTAL LIABILITIES	Deferred Revenues	Current Loans	Due To Other Funds	Accounts Payable	SUBTOTAL ASSETS	Other Current Assets	Prepaid Expenditures	Stores	Due From Other Funds	Accounts Receivable	Assets Cash Not In Treasury	D. BALANCE SHEET TRANSACTIONS	TOTAL DISBURSEMENTS	All Other Financing Uses	Interfund Transfers Out	Other Outgo	Capital Outlav	Services	Books and Supplies	Classified Salaries	Certificated Salaries	C. DISBURSEMENTS	TOTAL RECEIPTS	Interfund Transfers In	Other Local Revenue	Other State Revenue	Federal Revenue	Miscellaneous Funds	Property Taxes		A. BEGINNING CASH  B. RECEIPTS	ACTUALS THROUGH THE MONTH OF (Enter Month Name):	
			AND THE PROPERTY OF THE PROPER	9910		9650	9640	9610	9500-9599	<del>dodratolo de</del> c	9340	9330	9320	9310	9200-9299	9111-9199			7630-7699	7600-7629	7000-7499	6000-6599	5000-5999	4000-4999	2000-2999	1000-1999		0900-0979	8910-8929	8600-8799	8300-8599	8100-8299	8080-8099	8020-8079	8010-8019			Object
	5,332,191.18	(1,057,622.82)	0.00		0.00					0.00					0.00			1,187,192.82		0.00	0.00	49,999,75	192.677.05	104.173.63	115,850.00	536,095.10	and the second s	129.570.00	0.00	30,596.00	34,095.00	104,401.00	(39,522.00)		0.00	6,389,814.00		March
	6,149,154.11	816,962.93	0,00		0.00					0.00					0.00			1,137,193.07		0.00	0.00	0.00	192.677.05	104 173.63	115,850.00	536,095.10		1.954.156.00	0.00	50,000.00	34,095.00	104,401.00	(22,584.00)	1,000,000.00	788,244.00	5,332,191.18		April
	5,177,873.04	(971,281.07)	0.00		0.00					0.00					0.00			1,137,193.07		0.00	0.00	0.00	192.677.05	104.173.63	115,850.00	536,095.10		165,912.00	0.00	50,000.00	34,095.00	104,401.00	(22,584.00)		0.00	6,149,154.11		May
	3,481,271.76	(1,696,601.28)	0.00		0.00					0.00					0.00	<b>ANAMATORY</b>		2,244,912.76		74.938.00	1.032.780.53	0.00	192.677.04	104 173.61	115,851.21	536,095.10		548.311.48	560.00	50,000.00	34,096.48	104,401.00	(54,216.00)	413,470.00	0.00	5,177,873.04		June
		834,407.96	00'0		0.00		***************************************	RESTRICTION AND VIVORED AND A THREE DAY AND		0.00								0.00			***************************************							834.407.96		95,328.76		158,801.20	(62,409.00)		642,687.00			Accruals
		0.00	00°0		0.00					0.00								0.00							***************************************		CARCUMORDETECHNISMOSACTORAMOROUGOACHCCACHCAC	0.00		***************************************								Adjustments
4,315,679.72		889,511.72	1,468,665.00	0.00	(65,803.00)	33,855.00	0.00	0.00	(99,658.00)	1,402,86	0.00	0.00	0.00	0.00	1,450,006.00	(47,144.00)		12,421,25	0.00	193.588.00	1.049.692.53	58.868.75	1.620.740.19	684 174 50	1,303,017.21	5,701,023.40	THE OWNER WHEN THE PARTY NAMED IN	11.842.104.44	560.00	484,832.76	724,793.48	971,357.20	(386,482.00)	3,644,314.00	6,402,729.00			TOTAL
2		2 (579,153.28)	)							)								12,421,25			1.0			684 174 50			S. Marrows	11.842.104.44	56	484,		971,357.20			6,402,729.00			BUDGET

Electron processions for subsequently years 1 and 2 in Columns C and Electron years Column A - in extracted)			Unrestricted			p. 200 - 200 - 200 - 200 - 200 - 200 - 200 - 200 - 200 - 200 - 200 - 200 - 200 - 200 - 200 - 200 - 200 - 200 -	AND COMPANY OF THE PARTY OF THE
Electron processions for subsequently years 1 and 2 in Columns C and Electron years Column A - in extracted)	Description		Totals (Form 011)	Change (Cols. C-A/A)	Projection	Change (Cols. E-C/C)	Projection
Current year - Column A - is extracted)   Activation of THER PINANCING SOURCES   \$10-8009   \$15,144.81   \$2,55%   \$15,145.00   \$2,77%   \$3,145.00   \$2,77%   \$3,145.00   \$2,07%   \$3,07%		and E:					
1. LCFRevenue Limit Sources							
2. Federal Revinence	A. REVENUES AND OTHER FINANCING SOURCES				0.070 140 00	0.0494	10 001 471 00
3. Other Saure Revenues			1				
4. Other Local Recenuse         86008.799         431,497.91         9.980%         406,977.00         522.80%         192,100.00           5. Other Financies         8900.8329         500.00         0.00%         500.00         0.00%         500.00         0.00%         500.00         0.00%         500.00         0.00%         500.00         0.00%         500.00         0.00%         500.00         0.00%         500.00         0.00%         500.00         0.00%         500.00         0.00%         500.00         0.00%         500.00         0.00%         500.00         0.00%         500.00         0.00%         500.00         0.00%         500.00         9.00%         500.00         9.00%         500.00         9.00%         500.00         9.00%         500.00         9.00%         500.00         9.00%         500.00         9.00%							264,000.00
S. Other Financing Sources   8500.8729   560.00   0.00%						-52.80%	192,100.00
b. Other Sources							
Contributions   September   Contributions   September   Contributions   September   Contributions   September			3				
8. EXPENDITURES AND OTHER FINANCING USES 1. BERS Salaries 2. BERS Salaries 3. BERS Salaries 4. Step & Column Adjustment 5. Step & Column Adjustment 6. Cost-of-Living Adjustment 7. Cost-of-Living Adjustment 8. Step & Column Adjustment 8. Step & Column Adjustment 8. Step & Column Adjustment 9. Step & Column Adj							
B. EXPENDITURES AND OTHER FINANCING USES  1. Certificated Salaries  2. Base Salaries  3. Sup & Column Adjustment  4. Onco  5. Onco  6. Onco  7. Onco  9. Onco  1. Onco  1. Onco  1. Onco  1. Onco  9. Onco  1. Onco  1. Onco  1. Onco  1. Onco  1. Onco  1. Onco  9. Onco  1. Onco  1. Onco  1. Onco  9. Onco  1. Onco  1. Onco  1. Onco  1. Onco  1. Onco  1. Onco  9. Onco  1. Onc		0900-0999					9,679,541.46
1. Certificated Salaries 2. Date Salaries 3. Date Salaries 3. Date Salaries 4. Date Salaries 5.258.015.08 5.258.015.08 5.260.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		CHARLES THE STREET STREET	3,044,755.70	2.2770			
a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments d. Other Adjustments c. Cost-of-Living Adjustment d. Other Adjustments a. Stars Salaries a. Base Salaries a. Base Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment b. Step & Column Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment d. Other Adjustments d. Other							
S. Step & Column Adjustment					5 259 015 09		5 374 028 86
0. Sept & Contain Adjustments   0.00   0.0							
6. Ooler-Outgriftcated Salaries (Sum lines B1a thru B1d) 6. Total Certificated Salaries (Sum lines B1a thru B1d) 6. Total Certificated Salaries (Sum lines B1a thru B1d) 6. Sep & Column Adjustment 6. Cost-of-Uring Adjustment 6. Cost-of-Uring Adjustment 6. Total Classified Salaries (Sum lines B2a thru B2d) 6. Sep & Column Adjustment 7. Total Cassified Salaries (Sum lines B2a thru B2d) 7. Total Cassified Salaries (Sum lines B2a thru B2d) 7. Total Cassified Salaries (Sum lines B2a thru B2d) 7. Total Cassified Column Adjustment 7. Services and Other Operating Expenditures 8. Total Classified Salaries (Sum lines B2a thru B2d) 8. Services and Other Operating Expenditures 8. Total Classified Salaries (Sum lines B2a thru B2d) 8. Services and Other Operating Expenditures 8. Total Classified Salaries (Sum lines B2a thru B2d) 8. Services and Other Operating Expenditures 8. Total Classified Salaries (Sum lines B2a thru B2d) 8. Services and Other Operating Expenditures 8. Total Classified Salaries (Sum lines B2a thru B2d) 8. Services and Other Operating Expenditures 8. Total Column Adjustment (Sum lines B2a thru B2d) 8. Services and Other Operating Expenditures 8. Total Column Adjustment (Sum lines B2a thru B2d) 8. Services and Other Operating Expenditures 9. Other Outgo (excluding Transfers of Indirect Costs) 9. Other Outgo (excluding Transfers of Indirect Costs) 9. Other Uses 9							0.00
6. Total Crifficated Salaries (Sum lines B1a thru B1d) 1000-1999 5.238.015.08 2.21% 5.274.028.36 0.73% 5.413.293.6 2. Classified Salaries (Sum lines B1a thru B1d) 1000-1999 5.238.015.08 2.21% 5.274.028.36 0.73% 5.413.293.6 3. Base Salaries 5.5 Sep & Column Adjustment 5.5 Sep & Column Adjustment 6. Cost-of-Living Adjustment 6. Cost-of-Living Adjustment 7.748.0 4. Other Adjustment 7. O.00 0.00 0.00 0.00 0.00 0.00 0.00 0	<u> </u>						0.00
2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment d. Other Adjustments e. Total Classified Salaries (Sun lines B2a thru B2d) 2000-2999 2000		1000 1000	5 250 015 00	2.210/		0.73%	
a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 p. \$88,171.00 p. \$1,879,1013.04 p. \$0,7896 p. \$1,843,238.46 p. \$0,6395 p. \$1,572,013.04 p. \$0,7896 p. \$1,584,238.46 p. \$0,6395 p. \$1,572,013.04 p. \$0,7896 p. \$1,584,238.46 p. \$0,6396 p. \$1,572,013.04 p. \$0,7896 p. \$1,572,013.04 p. \$1,572,013.04 p. \$0,7896 p. \$1,572,013.04 p. \$1,	•	1000-1999	3,238,013.08	2.2176	3,374,028.80	0.7578	3,413,233.00
Description	•				000 171 00		1 006 630 03
C. Cost-of-Living Adjustment							
6. Copts-Or-Living properties   2000-2999   988,171,00   1.87%   1.006,639.93   0.77%   1.014,388.03   1.594,154.04   1.584,228.46   0.63%   1.594,154.05						-	0.00
6. Crotal Classified Salaries (Sum lines B2a thru B2d) 2000-2999 988,171.00 1.87% 1.006.639-93 0.77% 1.014.388.0 3. Employee Benefits 3000-3999 1.572.013.04 0.78% 1.584.238.46 0.63% 1.594.154.0 4. Books and Supplies 4000-4999 246,400.55 4-4.63% 235.000.00 0.00% 235.000.0 5. Services and Other Operating Expenditures 5000-5999 1.139,011.86 2-28,60% 812,175.00 0.00% 812.175.00 6. Capital Outlay 6000-6999 58.368.75 1.92% 60,000.00 0.00% 60,000.0 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7495 147.831.53 17.70% 174,000.00 0.00% 174,000.00 9. Other Transfers of Indirect Costs 7000-7299, 7400-7495 147.831.53 17.70% 174,000.00 0.00% 100.00% 174,000.00 9. Other Financing Uses 7000-7299 193,588.00 61.29% 74.938.00 0.00% 174,000.00 10. Other Adjustments (Explain in Section F below) 1.1 Total (Sum lines B1 thru B10) 9,438.857.78 -1.44% 9,302,740.25 0.61% 9,359,668.6 C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B1 thru B10) 2,438.857.78 -1.44% 9,302,740.25 0.61% 9,359,668.6 C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B1 thru B10) 2,2166.859.78 1.703,558.64 2.023,431.4 3. Components of Ending Fund Balance (Form 011) a. Nonspendable 9710-9719 6.775.00 0.00 0.00 0.00 0.00 0.00 0.00 0.							
3. Employee Benefits   3000-3999   1,572,013,04   0.78%   1,584,238.46   0.63%   1,594,154.04     4. Books and Supplies   4000-4999   246,400.55   -4,63%   235,000.00   0.00%   235,000.05     5. Services and Other Operating Expenditures   5000-5999   1,139,011.86   -28,669%   812,175.00   0.00%   812,175.05     6. Capital Outlay   6000-6999   58,368.75   1,92%   60,000.00   0.00%   60,000.00     7. Other Outgo (excluding Transfers of Indirect Costs)   7100-7299, 7400-7499   147,831.53   17,70%   174,000.00   0.00%   174,000.00     8. Other Outgo - Transfers of Indirect Costs   7300-7399   (165,042.03)   -3,05%   (160,000.00)   0.00%   174,000.00     9. Other Financing Uses   7600-7629   193,588.00   -61,29%   74,938.00   0.00%   0.00     10. Other Adjustments (Explain in Section F below)   9,438,857.78   -1,44%   9,302,740.25   0.61%   9,359,665.85     10. Other Adjustments (Explain in Section F below)   9,438,857.78   -1,44%   9,302,740.25   0.61%   9,359,665.85     10. FUND BALANCE   (1.68 6 minus line B11)   (393,922.02)   (463,301.14)   319,872.85     10. FUND BALANCE   (1.68 6 minus line B11)   (2.560,781.80   2.166,859.78   1,703,558.64   2.023,431.45     10. FUND BALANCE   (1.68 6 minus line B11)   (393,922.02)   (463,301.14)   319,872.85     10. FUND BALANCE   (1.68 6 minus line B11)   (393,922.02)   (463,301.14)   319,872.85     10. FUND BALANCE   (1.68 6 minus line B11)   (393,922.02)   (463,301.14)   (463,301.14)   319,872.85     10. FUND BALANCE   (1.68 6 minus line B11)   (393,922.02)   (463,301.14)   (463,301.	*		200 151 00	1.070/		0.779/	
A. Books and Supplies							
Some sand other Operating Expenditures   5000-5999   1,139,011.86   -28,69%   812,175.00   0.00%   60,000.00							
6. Capital Outlay 600-6999 58.868.75 1.92% 60.000.00 0.00% 60,000.00							
17. Other Outgo (excluding Transfers of Indirect Costs)   7100-7299, 7400-7495   147.831.53   17.70%   174,000.00   0.00%   174,000.00   0.00%   174,000.00   0.00%   174,000.00   0.00%   174,000.00   0.00%   0.00							
S. Other Outgo - Transfers of Indirect Costs   7300-7399   (165,042.03)   -3.05%   (160,000.00)   0.00%   (160,000.00)     9. Other Financing Uses   7600-7629   193,588.00   -61.29%   74,938.00   0.00%   74,938.00     9. Other Uses   7630-7699   0.00   0.00%   0.00   0.00%   0.00     10. Other Adjustments (Explain in Section F below)   141,720.00   141,720.00     11. Total (Sum lines B1 thru B10)   9,438,857.78   -1.44%   9,302,740.25   0.61%   9,359,668.60     12. Total (Sum lines B1)   (393,922.02)   (463,301.14)   319,872.80     13. Net Beginning Fund Balance (Form 011, line F1e)   2,560,781.80   2,166,859.78   1,703,558.64     13. Net Beginning Fund Balance (Form 011)   2,166,859.78   1,703,558.64     14. Nonspendable   9710-9719   6,775.00   6,775.00   6,775.00     15. Restricted   9740   -1. Stabilization Arrangements   9750   0.00   0.00   0.00     16. Assigned   9780   814,584.65   829,330.64   829,330.64     17. Reserve for Economic Uncertainties   9789   859,173.00   859,173.00   859,173.00     17. Total Components of Ending Fund Balance (Form Clinities   9790   486,327.13   8,280.00   328,152.80     18. Total Components of Ending Fund Balance (Form Balance   9790   486,327.13   8,280.00   328,152.80     18. Total Components of Ending Fund Balance   9790   486,327.13   8,280.00   328,152.80     18. Total Components of Ending Fund Balance   9790   486,327.13   8,280.00   328,152.80     18. Total Components of Ending Fund Balance   9790   486,327.13   8,280.00   328,152.80     19. Total Components of Ending Fund Balance   9790   486,327.13   8,280.00   328,152.80     19. Total Components of Ending Fund Balance   9790   486,327.13   8,280.00   328,152.80     19. Total Components of Ending Fund Balance   9790   486,327.13   8,280.00   328,152.80     19. Total Components of Ending Fund Balance   9790   97							
Solution Congorination of Committee (Sum lines Committee)	÷						
a. Transfers Out 7600-7629 193,588.00 -61.29% 74,938.00 0.00% 74,938.00 b. Other Uses 7630-7699 0.00 0.00% 0.00% 0.00 0.00% 0.00 0.00		7300-7399	(165,042.03)	-3.05%	(160,000.00)	0.00%	(100,000.00
b. Other Uses 7630-7699 0.00 0.00% 0.00% 0.00% 0.00 0.00% 0.0		7600-7629	193.588.00	-61.29%	74.938.00	0.00%	74,938.00
10. Other Adjustments (Explain in Section F below) 11. Total (Sum lines B1 thru B10) 9,438,857.78 -1.44% 9,302,740,25 0,61% 9,359,668.69 C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) 0. FUND BALANCE 1. Net Beginning Fund Balance (Form 011, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 2. Components of Ending Fund Balance (Form 011) a. Nonspendable b. Restricted 1. Stabilization Arrangements 9740 c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0						0.00%	0.00
11. Total (Sum lines B) thru B10)   9,438,857.78   -1.44%   9,302,740.25   0.61%   9,359,668.68		7020-7033	5.53				141,720.00
Committed   Comm	-		9,438,857,78	-1.44%		0.61%	9,359,668.66
Cline A6 minus line B11   (393,922.02)   (463,301.14)   319,872.82							
D. FUND BALANCE  1. Net Beginning Fund Balance (Form 011, line F1e)  2. Ending Fund Balance (Sum lines C and D1)  3. Components of Ending Fund Balance (Form 011)  a. Nonspendable  9710-9719  6.775.00  6.775	·		(393,922.02)		(463,301.14)		319,872.80
1. Net Beginning Fund Balance (Form 011, line F1e)   2.560.781.80   2.166.859.78   1.703.558.64     2. Ending Fund Balance (Sum lines C and D1)   2.166.859.78   1.703.558.64     3. Components of Ending Fund Balance (Form 011)   2. Nonspendable   9710-9719   6.775.00   6.775.00     4. Restricted   9740   2. Other Commitments   9760   0.00   0.00   0.00     5. Other Commitments   9780   814.584.65   829,330.64   829,330.64     6. Unassigned/Unappropriated   1. Reserve for Economic Uncertainties   9789   859,173.00   859,173.00   328,152.85     6. Total Components of Ending Fund Balance   9780   486,327.13   8,280.00   328,152.85     6. Other Components of Ending Fund Balance   9780   486,327.13   8,280.00   328,152.85     7. Other Components of Ending Fund Balance   9780   486,327.13   8,280.00   328,152.85     8. Other Components of Ending Fund Balance   9780   486,327.13   8,280.00   328,152.85     8. Other Components of Ending Fund Balance   9780   486,327.13   8,280.00   328,152.85     9. Other Components of Ending Fund Balance   9780   486,327.13   8,280.00   328,152.85     9. Other Components of Ending Fund Balance   9780   486,327.13   8,280.00   328,152.85     9. Other Components of Ending Fund Balance   9780   486,327.13   8,280.00   328,152.85     9. Other Components of Ending Fund Balance   9780   486,327.13   9780   978							
2. Ending Fund Balance (Sum lines C and D1) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Nonspendable 9710-9719 6,775.00 b. Restricted 9740 c. Committed 1. Stabilization Arrangements 9750 0.00 2. Other Commitments 9760 0.00 d. Assigned 9780 814,584.65 829,330.64 829,330.64 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 859,173.00 2. Unassigned/Unappropriated 9790 486,327.13 8,280.00 9780 328,152.8 f. Total Components of Ending Fund Balance			2 560 781 80	1000000	2 166 859 78		1.703.558.64
3. Components of Ending Fund Balance (Form 011) a. Nonspendable 9710-9719 6,775.00 b. Restricted 9740 c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 2. Other Commitments 9760 0.00 0.00 d. Assigned 9780 814,584.65 829,330.64 829,330.64 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 859,173.00 2. Unassigned/Unappropriated 9790 486,327.13 8,280.00 328,152.8 f. Total Components of Ending Fund Balance				L			2,023,431.44
a. Nonspendable 9710-9719 6,775.00 6,775.00 6,775.00 6,775.00 b. Restricted 9740 c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 0.00 2. Other Commitments 9760 0.00 0.00 d. Assigned 9780 814,584.65 829,330.64 829,330.64 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 859,173.00 859,173.00 2. Unassigned/Unappropriated 9790 486,327.13 8,280.00 328,152.8 f. Total Components of Ending Fund Balance	-		2,100,039.70		1,700,000.04		-71
b. Restricted c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0		0710 0710	6 775 00		6 775 00		6,775.00
c. Committed  1. Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0			0,773.00		0,775.00		0,775.00
1. Stabilization Arrangements       9750       0.00       0.00       0.00         2. Other Commitments       9760       0.00       0.00       0.00         d. Assigned       9780       814,584.65       829,330.64       829,330.64         e. Unassigned/Unappropriated       9789       859,173.00       859,173.00       859,173.00         2. Unassigned/Unappropriated       9790       486,327.13       8,280.00       328,152.8         f. Total Components of Ending Fund Balance       6,200.00       0.00       0.00       0.00		9740				L	
2. Other Commitments 9760 0.00 0.00 0.00 d. Assigned e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 859,173.00 859,173.00 859,173.00 2. Unassigned/Unappropriated 9790 486,327.13 8,280.00 328,152.8 f. Total Components of Ending Fund Balance		0750	0.00		0.00		0.00
d. Assigned 9780 814,584.65 829,330.64 829,330.64 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 859,173.00 859,173.00 859,173.00 2. Unassigned/Unappropriated 9790 486,327.13 8,280.00 328,152.8 f. Total Components of Ending Fund Balance	_						0.00
e. Unassigned/Unappropriated  1. Reserve for Economic Uncertainties 9789 859,173.00 859,173.00 859,173.00  2. Unassigned/Unappropriated 9790 486,327.13 8,280.00 328,152.8  f. Total Components of Ending Fund Balance							
1. Reserve for Economic Uncertainties       9789       859,173.00       859,173.00       859,173.00         2. Unassigned/Unappropriated       9790       486,327.13       8,280.00       328,152.8         f. Total Components of Ending Fund Balance       0.000,000       0.00		9/80	014,384.03		629,550.04		027,000.04
2. Unassigned/Unappropriated 9790 486,327.13 8,280.00 328,152.8 f. Total Components of Ending Fund Balance		9789	859 173.00		859.173.00		859,173.00
f. Total Components of Ending Fund Balance	·						328,152.80
0.000.001		7770	.30,527.13				
(Line D3f must agree with the D3)	(Line D3f must agree with line D2)		2,166,859.78		1,703,558.64		2,023,431.44

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES			1000			
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	859,173.00		859,173.00		859,173.00
c. Unassigned/Unappropriated	9790	486,327.13		8,280.00	100	328,152.80
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)		100 mm				
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		23			506 0	
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,345,500.13		867,453.00		1,187,325.80

## F. ASSUMPTION:

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.

Programme and the contract of	TO THE RESIDENCE AND ADDRESS OF THE PARTY OF			THE PROPERTY OF THE PARTY OF TH		
SAUGH PROPERTY OF THE PROPERTY		Projected Year	%		%	
CARCO		Totals	Change	2014-15	Change	2015-16
	Object	(Form 011)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)

- Description
  Codes (A)
  1 Capital expnditures in 14/15 and 15/16 = Two 10 passenger vans.
  2) Ag Education expenditures reflected in Res 0000 for 14/15 and 15/16.
  3) Reduction of ROP funding reflected in 14/15 and Loss of ROP Funding reflected in 15/16.
  4) Current year reflects reduction of \$100K in ROP funding.
  5) Line 10 Other adjustments reflect estimated energy savings from solar project protected for future debt service.
  6) Line 9a in current year includes a one time loan payment to fund 25 for solar project start up costs.
  7) Line B.1.d reflects cost of 2 additional staff dev days WUTA.

		Projected Year	%		%	
		Totals	Change	2014-15	Change	2015-16
	Object	(Form 011)	(Cols. C-A/A)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
Description	Codes	(A)	(B)	C	(D)	L)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	92,568.00	0.00%	92,568.00	0.00%	92,568.00
2. Federal Revenues	8100-8299	936,212.37	-30.63%	649,493.00	0.00%	649,493.00
3. Other State Revenues	8300-8599	473,447.48	-91.13%	42,000.00	0.00%	42,000.00
4. Other Local Revenues	8600-8799	33,334.83	-74.50%	8,500.00	0.00%	8,500.00
5. Other Financing Sources	2000 2000	0.00	0.0004	0.00	0.00%	0.00
a. Transfers In b. Other Sources	8900-8929 8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,261,606.00	46.43%	1,847,384.89	-8.32%	1,693,734.54
6. Total (Sum lines A1 thru A5c)	0,00 0,,,	2,797,168.68	-5.62%	2,639,945.89	-5.82%	2,486,295.54
		2,777,100.00	2.02.0		T	<u> </u>
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						140 07 1 75
a. Base Salaries				443,008.32	-	448,964.65
b. Step & Column Adjustment				5,956.33	-	4,537.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	443,008.32	1.34%	448,964.65	1.01%	453,501.65
2. Classified Salaries						
a. Base Salaries				314,846.21		319,646.28
b. Step & Column Adjustment				4,800.07		6,983.21
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	314,846.21	1.52%	319,646.28	2.18%	326,629.49
3. Employee Benefits	3000-3999	238,140.10	0.85%	240,172.88	0.76%	242,002.32
Books and Supplies	4000-4999	437,773.95	-37.18%	275,000.00	-36.36%	175,000.00
5. Services and Other Operating Expenditures	5000-5999	481,728.33	-38.91%	294,301.08	-22.77%	227,301.08
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	930,833.00	0.00%	930,833.00	0.00%	930,833.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	136,070.03	-3.71%	131,028.00	0.00%	131,028.00
9. Other Financing Uses	1300-1377	150,070.05	3.7.770			
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,982,399.94	-11.48%	2,639,945.89	-5.82%	2,486,295.54
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)	3024 <b>0</b>	(185,231.26)		0.00		0.00
D. FUND BALANCE	***************************************			A CONTRACTOR OF THE STATE OF TH		
	A A A A A A A A A A A A A A A A A A A	1,182,660.28	1000	997,429.02		997,429.02
1. Net Beginning Fund Balance (Form 011, line F1e)		997,429.02		997,429.02		997,429.02
2. Ending Fund Balance (Sum lines C and D1)		997,429.02		331,423.02		771,7421.02
3. Components of Ending Fund Balance (Form 01I)	9710-9719	0.00		0.00	7	0.00
a. Nonspendable	9710-9719	997,429.02		997,429.02		997,429.02
b. Restricted c. Committed	7/4U	991,429.02	Γ	221,422.02	a l	331,123.02
1. Stabilization Arrangements	9750					
•	9760					
2. Other Commitments	1					
d. Assigned	9780					
e. Unassigned/Unappropriated	0.555					
1. Reserve for Economic Uncertainties	9789					0.00
2. Unassigned/Unappropriated	9790	0.00		0.00	F	0.00
f. Total Components of Ending Fund Balance	S. Commission of the Commissio					00# 100 00
(Line D3f must agree with line D2)		997,429.02		997,429.02		997,429.02

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						***************************************

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.

		Projected Year	%		%	
		Totals	Change	2014-15	Change	2015-16
	Object	(Form 011)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)

- 1) Expenditures for Agricultural Education transfered to Res 0000 thru the LCFF.
  2) 15/16 reflects \$0 Common Core and \$0 Energy Jobs funding.
  3) 14/15 reflects \$0 for Title III carryover yr2 and yr3.
  4. Other state revenue in 14/15 and 15/16 is reduced by Common Core and Clean Energy Job Funding.

	Officoa	icted/Nestricted	MANAGEMENT OF THE PARTY OF THE			
	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2014-15 Projection	% Change (Cols. E-C/C)	2015-16 Projection (E)
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	8010-8099	9,660,561.00	4.26%	10,071,710.00	8.96%	10,974,039.00
LCFF/Revenue Limit Sources     Federal Revenues	8100-8299	971,357.20	-29.41%	685,638.00	-0.15%	684,638.00
3. Other State Revenues	8300-8599	724,793.48	-57.78%	306,000.00	0.00%	306,000.00
4. Other Local Revenues	8600-8799	484,832.76	-14.31%	415,477.00	-51.72%	200,600.00
5. Other Financing Sources						
a. Transfers In	8900-8929	560.00	0.00%	560.00	0.00%	560.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		11,842,104.44	-3.06%	11,479,385.00	5,98%	12,165,837.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,701,023.40		5,822,993.51
b. Step & Column Adjustment				59,970.11		43,801.80
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				62,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,701,023.40	2.14%	5,822,993.51	0.75%	5,866,795.31
2. Classified Salaries	1000-1999	5,702,025.75				
1				1,303,017.21		1,326,286.21
a. Base Salaries				23,269.00		14,731.28
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments			. 700/	0.00	1.110/	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,303,017.21	1.79%	1,326,286.21	1.11%	1,341,017.49
3. Employee Benefits	3000-3999	1,810,153.14	0.79%	1,824,411.34	0.64%	1,836,156.32
Books and Supplies	4000-4999	684,174.50	-25.46%	510,000.00	-19.61%	410,000.00
5. Services and Other Operating Expenditures	5000-5999	1,620,740.19	-31.73%	1,106,476.08	-6.06%	1,039,476.08
6. Capital Outlay	6000-6999	58,868.75	1.92%	60,000.00	0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,078,664.53	2.43%	1,104,833.00	0.00%	1,104,833.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(28,972.00)	0.00%	(28,972.00)	0.00%	(28,972.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	193,588.00	-61.29%	74,938.00	0.00%	74,938.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				141,720.00		141,720.00
11. Total (Sum lines B1 thru B10)		12,421,257.72	-3.85%	11,942,686.14	-0.81%	11,845,964.20
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(579,153.28)		(463,301.14)		319,872.80
D. FUND BALANCE						
Net Beginning Fund Balance (Form 011, line F1e)		3,743,442.08		3,164,288.80		2,700,987.66
2. Ending Fund Balance (Sum lines C and D1)		3,164,288.80		2,700,987.66		3,020,860.46
Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	6,775.00		6,775.00		6,775.00
b. Restricted	9740	997,429.02		997,429.02		997,429.02
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
	9760	0.00		0.00		0.00
2. Other Commitments	9780	814,584.65		829,330.64		829,330.64
d. Assigned	7/00	CD: #0C; #10		027,220,04		,5500101
e. Unassigned/Unappropriated	0700	950 173 00		950 172 00		859,173.00
1. Reserve for Economic Uncertainties	9789	859,173.00		859,173.00		328,152.80
2. Unassigned/Unappropriated	9790	486,327.13		8,280.00		328,132.80
f. Total Components of Ending Fund Balance		4		2 700 007 44		2 020 060 46
(Line D3f must agree with line D2)		3,164,288.80		2,700,987.66	<u> </u>	3,020,860.46

processor and the second secon		1		The second secon	**************************************	Martine and Martine Concession and State Concession of the Concess
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)	***************************************				1	
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	859,173.00		859,173.00		859,173.00
c. Unassigned/Unappropriated	9790	486,327.13		8,280.00		328,152.80
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
Special Reserve Fund - Noncapital Outlay (Fund 17)						
a, Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0,00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)	2120	1,345,500.13		867,453.00	7	1,187,325.80
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.83%	236	7.26%		10.02%
F. RECOMMENDED RESERVES	**************************************					
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						100
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540,			100			
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA		0.00				
<b>8</b>						
Used to determine the reserve standard percentage level on line F3d				1 200 20		1,361.25
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; e	nter projections)	1,395.80		1,388.28		1,301.23
3. Calculating the Reserves				11012 (06 11		11,845,964.20
a. Expenditures and Other Financing Uses (Line B11)		12,421,257.72		11,942,686.14		
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a	is No)	0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		12,421,257.72		11,942,686.14		11,845,964.20
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		372,637.73		358,280.58		355,378.93
f. Reserve Standard - By Amount						
<u> </u>		0.00		0.00		0.00
(Refer to Form 01CSI, Criterion 10 for calculation details)				358,280.58		
g. Reserve Standard (Greater of Line F3e or F3f)						355 379 03
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		372,637.73 YES		YES		355,378.93 YES

# Second Interim 2013-14 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

11 62661 0000000 Form NCMOE

	Fur	nds 01, 09, an	d 62	2013-14
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	12,421,257.72
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	855,109.30
(Nesources 3000-3333, except 3333 and 3303)	All	All	1000-7-939	000,100.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
			1000-7999 except	
Community Services	All	5000-5999	3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	58,868.75
			5400-5450,	
3. Debt Service	All	9100	5800, 7430- 7439	16,911.53
4. Other Transfers Out	Ali	9200	7200-7299	130,920.00
5. Interfund Transfers Out	Ali	9300	7600-7629	193,588.00
o. International during	7.11	9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate	7100-7199	9000-9999	3001-3002	0.00
costs of services for which tuition is received)				
	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
Supplemental expenditures made as a result of a     Presidentially declared disaster		entered. Must s in lines B, C D2.		
11. Total state and local expenditures not		distribution of the second of		
allowed for MOE calculation				400,288.28
(Sum lines C1 through C10)			1000-7143,	400,288.28
D. Plus additional MOE expenditures:			7300-7439	
Expenditures to cover deficits for food services     (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	83,188.00
Expenditures to cover deficits for student body activities		entered. Must itures in lines		
E T I I I I I I I I I I I I I I I I I I				
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				11,249,048.14
F. Charter school expenditure adjustments (From Section IV)			100	0.00
G. Total expenditures subject to MOE (Line E plus Line F)				11,249,048.14

# Second Interim 2013-14 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

11 62661 0000000 Form NCMOE

Section II - Expenditures Per ADA			2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25,	and 26)*		
			1,395.80
B. Supplemental Instructional Hours converted to AE (Form AI, Column C, Lines 18 and 24 - Currently collected due to flexibility provisions of SBX3 4 as by SB 70)*	not		
C. Total ADA before adjustments (Lines A plus B)			1,395.80
D. Charter school ADA adjustments (From Section IV	/)		0.00
E. Adjusted total ADA (Lines C plus D)			1,395.80
F. Expenditures per ADA (Line I.G divided by Line II.	.E)		8,059.21
Section III - MOE Calculation (For data collection determination will be done by CDE)	only. Final	Total	Per ADA
A. Base expenditures (Preloaded expenditures extra Unaudited Actuals MOE calculation). (Note: If the met, in its final determination, CDE will adjust the percent of the preceding prior year amount rather expenditure amount.)	prior year MOE was not prior year base to 90	0.00	0.00
Adjustment to base expenditure and expendit	ure per ADA amounts for	0.00	0.00
LEAs failing prior year MOE calculation (From		0.00	0.00
2. Total adjusted base expenditure amounts (Lir	ie A plus Line A.1)	0.00	0.00
B. Required effort (Line A.2 times 90%)		0.00	0.00
C. Current year expenditures (Line I.G and Line II.F)		11,249,048.14	8,059.21
D. MOE deficiency amount, if any (Line B minus Line (If negative, then zero)	C)	0.00	0.00
E. MOE determination  (If one or both of the amounts in line D are zero, the is met; if both amounts are positive, the MOE requeither column in Line A.2 or Line C equals zero, the incomplete.)	uirement is not met. If	MOE Calculati	on Incomplete
F. MOE deficiency percentage, if MOE not met; othe (Line D divided by Line B)	rwise, zero		
(Funding under NCLB covered programs in FY 20	15-16 may		1

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

# Second Interim 2013-14 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

11 62661 0000000 Form NCMOE

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

FOR ALL FUNDS								
Description	Direct Cost Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND				(00.070.00		· ·		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	(28,972.00)	560.00	193,588.00	1000	
Fund Reconciliation	eacococates							
09I CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00		S C C C C C C C C C C C C C C C C C C C		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation								
11I ADULT EDUCATION FUND	0.00	0.00	0.00	0.00		MATERIAL SALES		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation						S-FC-FIRST		
12I CHILD DEVELOPMENT FUND Expenditure Detail	0.00	0.00	0.00	0.00		rice and a second		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	28,972.00	0.00	74,938.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					74,936.00	0.00		
14I DEFERRED MAINTENANCE FUND		0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00		200	0.00	0.00		
Fund Reconciliation	44044							
15I PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						Constant		
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 18I SCHOOL BUS EMISSIONS REDUCTION FUND						THE STATE OF THE S		
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS  Expenditure Detail						an a constant		77
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						4000000		
211 BUILDING FUND Expenditure Detail	0.00	0.00				augusta		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					118,650.00	560.00		
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND						ana		
Expenditure Detail	0.00	0.00			0.00	0,00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
35I COUNTY SCHOOL FACILITIES FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		1941
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail	0.00	0.00				Onlease		
Other Sources/Uses Detail	2.50				0.00	0.00		
Fund Reconciliation 491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00				2.5-		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
Fund Reconciliation 51I BOND INTEREST AND REDEMPTION FUND				0.00				
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0,00	0.00		
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS	1.24				AMERICA			
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				No.		0.00		
Fund Reconciliation 61I CAFETERIA ENTERPRISE FUND				CCCALANGE				
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
		·						

Transfers In   Transfers Out				FOR ALL FUND	s				
Expenditure Detail	Description	Transfers In	Transfers Out	Transfers In	Transfers Out	Transfers In	Transfers Out	Other Funds	Due To Other Funds 9610
Other Sources/Uses Detail   0.00   0.00   Expenditure Detail   0.00   0.00   Expenditu									
Fund Reconciliation 63I OTHER ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Pund Reconciliation 66I WAREHOUSE REVOLVING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 67I SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 78I RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 77I RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 773I FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 773I FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 775I WARRANTI/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 776I WARRANTI/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 775I WARRANTI/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 975I STUDENTH BODY FUND		0.00	0.00	0.00	0.00				
G31 OTHER ENTERPRISE FUND   Expenditure Detail   0.00						0.00	0.00		
Expenditure Detail									
Other Sources/Uses Detail Fund Reconcilation 681 WAREHOUSE REVOLVING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 671 SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 781 SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 711 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 731 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 731 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 761 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 761 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 761 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 761 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 761 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 762 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 763 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 764 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation									
Fund Reconciliation 66I WAREH/OUSE REVOLVING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 67I SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 71I RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73I FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73I FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND		0.00	0.00						
66I WAREHOUSE REVOLVING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73I FCUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73I FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND						0.00	0.00		
Expenditure Detail   0.00									
Other Sources/Uses Detail Fund Reconciliation 67 ISELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 711 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 60 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95 ISTUDENT BODY FUND									
Fund Reconciliation 67I SELF-INSURANCE FUND Expenditure Detail Other Sources/Jues Detail Fund Reconciliation 76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Jues Detail Other Sources/Jues Detail Fund Reconciliation 95I STUDENT BODY FUND		0.00	0.00			0.00	0.00		
67I SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73I FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73I FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 75I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND						0.00	0.00		
Expenditure Detail									
Other Sources/Uses Detail Fund Reconcillation 711 RETIREB ENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 731 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 741 RECONCILIATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 751 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 951 STUDENT BODY FUND			0.00						
Fund Reconciliation 71I RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73I FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND		0.00	0.00			0.00	0.00		463 464
711 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation Other Sources/Uses Detail Other Sources/Uses Detail Fund Reconciliation Other Sources/Uses Detail Fund Reconciliation Other Sources/Uses Detail Fund Reconciliation Other Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND						0,00	0.00		
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95 STUDENT BODY FUND									
Other Sources/Uses Detail Fund Reconciliation T3I FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation T6I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation Fund Reconciliation Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND									
Fund Reconciliation 73I FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND						0.00			
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail 0.00 0.00  Other Sources/Uses Detail 0.00 0.00  Fund Reconciliation 76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND 0.00									
Expenditure Detail 0.00 0.00 Other Sources/Uses Detail Fund Reconciliation 76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND									
Other Sources/Uses Detail Fund Reconciliation 76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND		0.00	0.00						
Fund Reconciliation 76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND						0.00			
76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND									
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND									
Other Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND									
Fund Reconciliation 95I STUDENT BODY FUND									
95I STUDENT BODY FUND									
	Expenditure Detail								
Other Sources/Uses Detail									
Fund Reconciliation									
TOTALS 0.00 0.00 28,972.00 (28,972.00) 194,148.00 194,148.00		0.00	0.00	28,972.00	(28,972.00)	194,148.00	194,148.00		

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

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

# **CRITERIA AND STANDARDS**

### 1. CRITERION: Average Daily Attendance

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

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

# 1A. Calculating the District's ADA Variances

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

LCFF/Revenue Limit (Funded) ADA

First Interim

Second Interim

Projected Year Totals

Projected Year Totals

(Form 01CSI, Item 1A)

Fiscal Year			Percent Change	Status
Current Year (2013-14)	1,406.38	1,395.80	-0.8%	Met
1st Subsequent Year (2014-15)	1,409.08	1,388.28	-1.5%	Met
2nd Subsequent Year (2015-16)	1,409,08	1,361.25	-3.4%	Not Met
Elia Gandadanii Fam (mara 10)	L			***************************************

# 1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

115-16 based upon current year	15-16 based upon current year CalPads enrollment adjusted to reflect estimated ada.				

^	~n:	TEDI	<b>^11.</b>	Fnrol	

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

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

# 2A. Calculating the District's Enrollment Variances

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

#### Enrollment

	First Interim	Secona Interim		
Fiscal Year	(Form 01CSI, Item 2A)	CBEDS/Projected	Percent Change	Status
Current Year (2013-14)	1,436	1,436	0.0%	Met
1st Subsequent Year (2014-15)	1,406	1,406	0.0%	Met
2nd Subsequent Year (2015-16)	1,376	1,388	0.9%	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)	
(rodanou ir rro i mor)	

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	1,487	1,558	95.4%
Second Prior Year (2011-12)	1,433	1,506	95.2%
First Prior Year (2012-13)	1,379 1,467		94.0%
	1	Historical Average Ratio:	94.9%
		-	
Dist	rict's ADA to Enrollment Standard (histori	cal average ratio plus 0.5%):	95.4%

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

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

	Estimated P-2 ADA	Enrollment		
	(Form AI, Lines 1-4 and 22)	CBEDS/Projected		
Fiscal Year	(Form MYPI, Line F2)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	1,396	1,436	97.2%	Not Met
1st Subsequent Year (2014-15)	1,388	1,406	98.7%	Not Met
2nd Subsequent Year (2015-16)	1,361	1,388	98.1%	Not Met

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

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

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

Explanation:	Second Interim enrollment/ada projections based upon LCFF with grade level adjustments and trends.
(required if NOT met)	
, ,	

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# 4. CRITERION: LCFF/Revenue Limit

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

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

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

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

#### LCFF/Revenue Limit

(Fund 01, Objects 8011, 8012, 8020-8089)

First Interim

Second Interim

Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2013-14)	10,069,238.00	9,966,828.00	-1.0%	Met
1st Subsequent Year (2014-15)	10,342,812.00	10,250,244.00	-0.9%	Met
2nd Subsequent Year (2015-16)	11,023,247.00	10,930,589.00	-0.8%	Met

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

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

1a.	STANDARD MET -	<ul> <li>LCFF/revenue limit has not</li> </ul>	changed since first	interim projections l	by more than two	percent for t	he current	year and two	o subsequent fiscal ye	ears.
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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

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.

	Unaudited Actua (Resources	Ratio	
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2010-11)	7,646,976.05	8,851,357.84	86.4%
Second Prior Year (2011-12)	7,144,655.30	8,323,731.79	85.8%
First Prior Year (2012-13)	7,201,702.77	8,308,001.35	86.7%
, ,		Historical Average Ratio:	86.3%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard	0.070		
(historical average ratio, plus/minus the			
greater of 3% or the district's reserve standard percentage):	83,3% to 89.3%	83.3% to 89.3%	83.3% to 89.3%

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

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

Projected Year Totals - Unrestricted (Resources 0000-1999)

Salaries and Benefits

Total Expenditures

Ratio

	(Form 01), Objects 1000-3999)	(Form 011, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2013-14)	7,818,199.12	9,245,269.78	84.6%	Met
1st Subsequent Year (2014-15)	7,964,907,25	9,227,802.25	86.3%	Met
2nd Subsequent Year (2015-16)	8.021.835.66	9,284,730,66	86.4%	Met
Zita Sabacquent real (2010 10)		Lancas and the second s		Variable 1

# 5C. Comparison of District Salaries 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:	
(required if NOT met)	

### 6. CRITERION: Other Revenues and Expenditures

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

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

District's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range:

-5.0% to +5.0%

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Obj	ects 8100-8299) (Form MYPI, Line A2)			
Current Year (2013-14)	971,396.20	971,357.20	0.0%	No
1st Subsequent Year (2014-15)	646,859.00	685,638.00	6.0%	Yes
2nd Subsequent Year (2015-16)	604,438.00	684,638.00	13.3%	Yes
Explanation: Fisc	cal years 14/15 and 15/16 include estimates	s using current year арроплопіненть а	15 01 1/31/14.	
Other State Revenue (Fund 01,	Objects 8300-8599) (Form MYPI, Line A3	)		
Current Year (2013-14)	616,908.00	724,793.48	17.5%	Yes
1st Subsequent Year (2014-15)	467,713.00	306,000.00	-34.6%	Yes
2nd Subsequent Year (2015-16)	332,713.00	306,000.00	-8.0%	Yes

Explanation: (required if Yes)

Fiscal years 14/15 and 15/16 do not include Common Core or Clean Energy Job Funding.

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

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

1 0000-01 33) (FUIM MIFI, LINE A	34)		
401,039.69	484,832.76	20.9%	Yes
382,271.00	415,477.00	8.7%	Yes
167 394 00	200,600,00	19.8%	Yes

Explanation: (required if Yes)

In current fiscal year revenues generated from the QZAB loan used toward our solar project are included. Subsequent two years are estimated as of 1/31/14 without ROP Consort revenue in 15/16.

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

 Current Year (2013-14)
 659,829.34
 684,174.50
 3.7%
 No

 1st Subsequent Year (2014-15)
 520,000.00
 510,000.00
 -1.9%
 No

 2nd Subsequent Year (2015-16)
 375,000.00
 410,000.00
 9.3%
 Yes

Explanation: (required if Yes) Estimated increase is 15/16 continued need for common core.

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

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

1,520,133.05	1,620,740.19	6.6%	Yes
1,083,933.93	1,106,476.08	2.1%	No
1,013,933.93	1,039,476.08	2.5%	No

Explanation: (required if Yes)

Changes in this area of expense in current year are the direct result of common core and clean energy jobs funding.

DATA E		The state of the s	erating Revenues and I	Expenditures		CONTRACTOR
	NTRY: All data are extra	acted or calculated.				
			First Interim	Second Interim		Olahus
Object R	ange / Fiscal Year	Р	rojected Year Totals	Projected Year Totals	Percent Change	Status
	Total Federal, Other State	and Other Local Re	evenue (Section 6A)			
	Year (2013-14)	,	1,989,343.89	2,180,983.44	9.6%	Not Met
	equent Year (2014-15)		1,496,843.00	1,407,115.00	-6.0%	Not Met
2nd Sub	sequent Year (2015-16)		1,104,545.00	1,191,238.00	7.8%	Not Met
	Tatal Daalin and Cumpling	and Condoor and (	Other Operating Expenditu	ures (Section 6A)		
	Total Books and Supplies Year (2013-14)	, and Services and C	2,179,962.39	2,304,914.69	5.7%	Not Met
	equent Year (2014-15)		1,603,933.93	1,616,476.08	0.8%	Met
	sequent Year (2015-16)		1,388,933.93	1,449,476.08	4.4%	Met
C. Cor	nparison of District To	tal Operating Reve	nues and Expenditures	to the Standard Percentage R	ange	
l	projected operating revenue	es within the standard	must be entered in Section	bA above and will also display in the	explanation box below.	
	Explanation: Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)	Fiscal years 14/15	and 15/16 do not include Co	s using current year apportionments a	nding.	
	Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)	Fiscal years 14/15 In current fiscal year 1/31/14 without RO	and 15/16 do not include Co or revenues generated from t P Consort revenue in 15/16.	s using current year apportionments a susing current year apportionments a summon Core or Clean Energy Job Fu the QZAB loan used toward our solar.	nding.	
	Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  STANDARD NOT MET - Or	Fiscal years 14/15  In current fiscal year 1/31/14 without RO	and 15/16 do not include Co ir revenues generated from 19 P Consort revenue in 15/16 ting expenditures have char	s using current year apportionments a susing current year.	nding.  r project are included. Subsequer  more than the standard in one or the projections, and what change	more of the current year or two

Changes in this area of expense in current year are the direct result of common core and clean energy jobs funding.

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

#### 7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

		Budget Adoption 1% Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150,		
		(Form 01CSI, Item 7B1)	Objects 8900-8999)	Status	
1.	OMMA/RMA Contribution	112,790.45	272,987.00	Met	
2.	First Interim Contribution (information (Form 01CSI, First Interim, Criterion 7	• • • • • • • • • • • • • • • • • • • •	272,987.00		
If status	s is not met, enter an X in the box that b	est describes why the minimum requi	red contribution was not made:		
		·	participate in the Leroy F. Green Soize [EC Section 17070.75 (b)(2)(D)]		
	Explanation: (required if NOT met				

and Other is marked)

#### 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves as a percentage of total expenditures and other financing uses 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.8%	7.3%	10.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.6%	2.4%	3.3%

### 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 T	ntale

Net Change in

Total Unrestricted Expenditures

Unrestricted Fund Balance (Form 01i, Section E) and Other Financing Uses (Form 01), Objects 1000-7999)

Deficit Spending Level (If Net Change in Unrestricted Fund

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

(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
 (393,922.02)	9,438,857.78	4.2%	Not Met
(463,301.14)	9,302,740.25	5.0%	Not Met
319,872.80	9,359,668.66	N/A	Met

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

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

1a. STANDARD 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)

Projected current year deficit spending is due to several factors: Possible loss in ROP allocation, Estimated County Office fund transfer for Special Education ada collected by WUSD, revised LCFF allocation, need to purchase two 8 passenger vans. Deficit spending in 14/15 is related to an increase in contributions to restricted programs, the need to make capital purchases and set aside funds for future debt service. (QZAB)

9. CRITERION: Fund ar	nd Cash Balances
-----------------------	------------------

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

9A-1. Determining if the District's Gene	eral Fund Ending Balance is Positive		
DATA ENTRY: Current Year data are extracte	ed. If Form MYPI exists, data for the two subsequent years v	vill be extracted; if no	t, 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 (2013-14)	3,164,288.80	Met	
1st Subsequent Year (2014-15)	2,700,987.66	Met	
2nd Subsequent Year (2015-16)	3,020,860.46	Met	
9A-2. Comparison of the District's End	ing Fund Balance to the Standard		
DATA ENTRY: Enter an explanation if the sta	ndard is not met.		
·		and true subsequent fi	neet veers
1a. STANDARD MET - Projected genera	I fund ending balance is positive for the current fiscal year a	ina two subsequent iii	scal years.
Explanation:			
(required if NOT met)			
` '			
B. CASH BALANCE STANDARD:	Projected general fund cash balance will be posi	tive at the end of	the current fiscal year.
9B-1. Determining if the District's Endi	ng Cash Balance is Positive		
DATA ENTRY: If Form CASH exists, data will	be extracted; if not, data must be entered below.		
	Ending Cash Balance		
	General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status	3
Current Year (2013-14)	3,481,271.76	Met	
9B-2. Comparison of the District's End	ing Cash Balance to the Standard		
DATA ENTRY: Enter an explanation if the star	idard is not met.		
1a. STANDARD MET - Projected genera	fund cash balance will be positive at the end of the current	fiscal year.	
Evolution			
Explanation: (required if NOT met)			
(required it 140 f friet)			

#### 10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	1,396	1,388	1,361
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1.	Do you choose to exclude from the reserve calculation th	e pass-through funds distributed to SELPA members?
----	--	--

Yes

2.	If you are the SELPA AU and are exclud	ing special education pass-through tunds:
	<ul> <li>a. Enter the name(s) of the SELPA(s):</li> </ul>	

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

Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0.00		

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

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

- 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)
- Reserve Standard Percentage Level
- Reserve Standard by Percent
   (Line B3 times Line B4)
- Reserve Standard by Amount (\$63,000 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
12,421,257.72	11,942,686.14	11,845,964.20
12,421,257.72 3%	11,942,686,14	11,845,964.20
372,637.73	358,280.58	355,378.93
0.00	0.00	0.00
372,637.73	358,280.58	355,378.93

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

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

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

	e Amounts	Current Year Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrest	tricted resources 0000-1999 except Line 4)	(2013-14)	(2014-15)	(2015-16)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	859,173.00	859,173.00	859,173.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	486,327.13	8,280.00	328,152.80
4.	General Fund - Negative Ending Balances in Restricted Resources			ļ
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			2.22
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties			į.
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount	ļ		
	(Lines C1 thru C7)	1,345,500.13	867,453.00	1,187,325.80
9.	District's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	10.83%	7.26%	10.02%
	District's Reserve Standard			
	(Section 10B, Line 7):	372,637.73	358,280.58	355,378.93
				İ
	Status: [	Met	Met	Met

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

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

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

Explanation:	
(required if NOT met)	

SUP	PLEMENTAL INFORMATION
DATA I	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:
<b>S2</b> .	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.

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
000,100,777,000,700.					
1a. Contributions, Unrestricted 6					
(Fund 01, Resources 0000-19					
urrent Year (2013-14)	(1,346,106.00)	(1,346,106.00)		0.00	Met
st Subsequent Year (2014-15)	(1,651,652.00)	(1,847,384.89)		195,732.89	Not Met
d Subsequent Year (2015-16)	(1,614,672.00)	(1,693,734.54)	4.9%	79,062.54	Met
1b. Transfers in, General Fund *					
urrent Year (2013-14)	560.00	560.00	0.0%	0.00	Met
st Subsequent Year (2014-15)	0.00	560.00	New	560.00	Not Met
d Subsequent Year (2015-16)	0.00	560.00	New	560.00	Not Met
1c. Transfers Out, General Fund	*				
urrent Year (2013-14)	74,938.00	193,588.00	158.3%	118,650.00	Not Met
st Subsequent Year (2014-15)	75,000.00	74,938.00	-0.1%	(62.00)	Met
nd Subsequent Year (2015-16)	76,000.00	74,938.00	-1.4%	(1,062.00)	Met
the general fund operational bu	ins occurred since first interim projections that dget?  ng deficits in either the general fund or any ott			No	er dat sann og som en over en sammelinden hall mer som
the general fund operational bu	dget?	ner fund.		No	
the general fund operational bu Include transfers used to cover operations. 5B. Status of the District's Proje	dget?  ng deficits in either the general fund or any ott	ner fund.		No	
the general fund operational but include transfers used to cover operations.  5B. Status of the District's Project ATA ENTRY: Enter an explanation if Norman Metals and the current year or surface and the current year or surface.	dget?  ng deficits in either the general fund or any other  cted Contributions, Transfers, and Car	ner fund.  Dital Projects  restricted general fund program rograms and contribution amou	ns have chan	ged since first interim projections	by more than the stand are ongoing or one-tir
the general fund operational bu Include transfers used to cover operation  5B. Status of the District's Project  ATA ENTRY: Enter an explanation if Not MET - The projected control for any of the current year or surin nature. Explain the district's paragraphs.	dget?  ng deficits in either the general fund or any other  cted Contributions, Transfers, and Carlot Met for items 1a-1c or if Yes for Item 1d.  ibutions from the unrestricted general fund to beguent two fiscal years. Identify restricted p	ner fund.  pital Projects  restricted general fund program rograms and contribution amoung the contribution.  ed upon decrease in new fundir	int for each p	ged since first interim projections rogram and whether contributions	are ongoing or one-tir
the general fund operational but Include transfers used to cover operations.  5B. Status of the District's Projectation of Norman and the Country of the current year or sure in nature. Explain the district's program (required if NOT met)  1b. NOT MET - The projected transfer in the district of the current year or sure in nature. Explain the district of the current year or sure in nature. Explain the district of the current year or sure in nature. Explain the district of the current year or sure in nature.	ng deficits in either the general fund or any oth cted Contributions, Transfers, and Carlot Met for items 1a-1c or if Yes for Item 1d. ibutions from the unrestricted general fund to be equent two fiscal years. Identify restricted polan, with timeframes, for reducing or elimination ticipated increase in restricted programs bas	ner fund.  pital Projects  restricted general fund program rograms and contribution amoung the contribution.  ed upon decrease in new fundir ailable.	ng. Distirct v	ged since first interim projections rogram and whether contributions will need to reduce spending in are	are ongoing or one-tir as of 4000 and 5000 or subsequent two fis

Explanation: (required if NOT met)

### Willows Unified Glenn County

### 2013-14 Second Interim General Fund School District Criteria and Standards Review

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1c.	NOT MET - The projected tryears. Identify the amounts teliminating the transfers.	ansfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fisca ransferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or
	Explanation: (required if NOT met)	Current year includes a one time transfer out to fund 25 for QZAB start up fundings.
1d.	NO - There have been no ca	pital 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 long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitm	ents, multiye	ar debt agreements, and new progra	ams or contracts that result in lo	ong-term obligations.	
66A. Identification of the Distri	ct's Long-t	erm Commitments			00000000000000000000000000000000000000
DATA ENTRY: If First Interim data e: Extracted data may be overwritten to other data, as applicable.	xist (Form 01 update long-	CSI, Item S6A), long-term commitm	ent data will be extracted and it applicable. If no First Interim d	will only be necessary to click the approata exist, click the appropriate buttons fo	priate button for Item 1b. r items 1a and 1b, and enter all
a. Does your district have log     (If No, skip items 1b and	ong-term (mul 2 and section	tiyear) commitments? as S6B and S6C)	Yes		
b. If Yes to Item 1a, have no since first interim projecti		(multiyear) commitments been incu	rred No		
If Yes to Item 1a, list (or upd benefits other than pensions	late) all new a (OPEB); OP	and existing multiyear commitments EB is disclosed in Item S7A,	and required annual debt servi	ce amounts. Do not include long-term co	mmitments for postemployment
Torre of Ocupations of	# of Years	S/ Funding Sources (Reven	ACS Fund and Object Codes U	sed For: ebt Service (Expenditures)	Principal Balance as of July 1, 2013
Type of Commitment Capital Leases	Remaining 17	Fund 01, Resource 0000	Fund 01, Object		3,955,000
Certificates of Participation General Obligation Bonds Supp Early Retirement Program					
State School Building Loans Compensated Absences					
Other Long-term Commitments (do n	ot include OF	PEB):			
PARS Golden Handshake	1	Fund 1 Res 00000	Fund 01 Object	5890	199,494
		Prior Year (2012-13) Annual Payment	Current Year (2013-14) Annual Payment	1st Subsequent Year (2014-15) Annual Payment	2nd Subsequent Year (2015-16) Annual Payment
Type of Commitment (contin Capital Leases	ued)	(P & I)	(P & I) 12,629	(P & I) 42,573	(P & I) 42,573
Certificates of Participation					
Seneral Obligation Bonds Supp Early Retirement Program					
State School Building Loans Compensated Absences					
Other Long-term Commitments (cont	inued):	F	120.001	0	Γ ο
PARS Golden Handshake		199,494	199,494	U	V
	al Payments:		212,123 Vas	42,573 No.	42,573 No
Has total annual pa	yment incre	ased over prior year (2012-13)?	Yes	No	I NU

S6B.	Comparison of the Distric	et's Annual Payments to Prior Year Annual Payment					
	ENTRY: Enter an explanation						
1a.	1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.						
	Explanation: (Required if Yes to increase in total annual payments)	QZAB Loan For Solar Project.					
	Identification of Degrees	s to Funding Sources Used to Pay Long-term Commitments					
56C.	identification of Decrease	is to Funding Sources used to Pay Long-term Commitments					
DATA	ENTRY: Click the appropriate	Yes or No button in Item 1; if Yes, an explanation is required in Item 2.					
1.	Will funding sources used to	pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?					
		No					
2.	No - Funding sources will no	ot 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)	Payment will be partially offset by annual energy savings.					

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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.

S7A.	dentification of the District's Estimated Unfunded Liability for Po	ostemployment Benefits Other Than	Pensions (OPEB)	
	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First I data in items 2-4.	nterim data that exist (Form 01CSI, Item S7	'A) will be extracted; otherwise, e	enter First Interim and Second
1.	<ul> <li>Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)</li> </ul>	Yes		
	<ul> <li>b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?</li> </ul>			
		No		
	c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?	No		
2.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL)	First Interim (Form 01CSI, Item S7A) 7,640,500.00	Second Interim 7,640,500.00	
	b. OPEB actuariat accrued liability (VAAL)	7,640,500.00		
	<ul> <li>c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?</li> <li>d. If based on an actuarial valuation, indicate the date of the OPEB valuat</li> </ul>	Actuarial Sep 13, 2011	Actuarial Se[t 13, 2011	
	u. If pased off all actualial valuation, indicate the date of the OPED valuation	ion. <u>GGP 10, 2011</u>		
3.	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alter		Our control of the	
	Measurement Method Current Year (2013-14)	(Form 01CSI, Item S7A) 621,530.00	Second Interim 621,530.00	
	1st Subsequent Year (2014-15)	621,530.00	621,530.00	
	2nd Subsequent Year (2015-16)	621,530.00	621,530.00	
	b. OPEB amount contributed (for this purpose, include premiums paid to a (Funds 01-70, objects 3701-3752)			
	Current Year (2013-14)	602,394.91	602,879.91 602,394.91	
	1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)	602,394.91 602,394.91	602,394.91	
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
	Current Year (2013-14)	564,486.00 573,708.00	564,486.00 573,708.00	
	1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)	560,421.00	560,421.00	
	d. Number of retirees receiving OPEB benefits		(7)	
	Current Year (2013-14) 1st Subsequent Year (2014-15)	47	47	
	2nd Subsequent Year (2015-16)	47	47	
4.	Comments:			

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S7B. Identification of the District's Unfunded Liability for Self-insura	ance Programs
DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data in items 2-4.	st Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second
<ol> <li>a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)</li> </ol>	No
b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?	n/a
c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?	n/a
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
Self-Insurance Contributions     a. Required contribution (funding) for self-insurance programs     Current Year (2013-14)     1st Subsequent Year (2014-15)     2nd Subsequent Year (2015-16)	First Interim (Form 01CSI, Item S7B) Second Interim
<ul> <li>b. Amount contributed (funded) for self-insurance programs         Current Year (2013-14)         1st Subsequent Year (2014-15)         2nd Subsequent Year (2015-16)</li> </ul>	
4. Comments:	

# S8. Status of Labor Agreements

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

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

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

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

S8A. (	Cost Analysis of District's Labor A	greements - Certificated (Non-m	nanagement) Employees			
ATA	ENTRY: Click the appropriate Yes or No	button for "Status of Certificated Labo	r Agreements as of the Previ	ous Reporting I	Period." There are no extracti	ons in this section.
			No.			
Certific	cated (Non-management) Salary and E	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1s	t Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	r of certificated (non-management) full- quivalent (FTE) positions	64.2	63.	4	63.4	63
1a.	Have any salary and benefit negotiation					
		nd the corresponding public disclosure				
		nd the corresponding public disclosure mplete questions 6 and 7.	documents have not been fil	ed with the CO	E, complete questions 2-3.	
1b.	Are any salary and benefit negotiations If Yes, co	still unsettled? emplete questions 6 and 7.	Ye	5		
Vegotia 2a.	ations Settled Since First Interim Projecti Per Government Code Section 3547.5(		eting:			
2b.	Per Government Code Section 3547.5( certified by the district superintendent a lf Yes, da					
3.	Per Government Code Section 3547.5( to meet the costs of the collective barg- lf Yes, da		n/a			
4.	Period covered by the agreement:	Begin Date:		End Date:		
5.	Salary settlement:	_	Current Year (2013-14)	1s	t Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Is the cost of salary settlement included projections (MYPs)?	d in the interim and multiyear				.,
	Total cos	One Year Agreement t of salary settlement				
	% change	e in salary schedule from prior year or				
		Multiyear Agreement				
	Total cos	t of salary settlement				,
		e in salary schedule from prior year er text, such as "Reopener")				
	Identify the	ne source of funding that will be used t	o support multiyear salary co	mmitments:		

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Vego	iations Not Settled		•	
6.	Cost of a one percent increase in salary and statutory benefits	45,396		
		Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7.	Amount included for any tentative salary schedule increases	0	0	0
	,			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Health and Welfare (H&W) Benefits	(2013-14)	(2014-15)	(2015-16)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	No	No	
2.	Total cost of H&W benefits	BOSS	BOSS	BOSS
3,	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Since Are a	icated (Non-management) Prior Year Settlements Negotiated First Interim Projections ny new costs negotiated since first interim projections for prior year	No.		
settle	ments included in the interim?	No		
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
	•			
Certif	icated (Non-management) Step and Column Adjustments	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		53,727	37,195
3.	Percent change in step & column over prior year		2.1%	1.7%
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Attrition (layoffs and retirements)	(2013-14)	(2014-15)	(2015-16)
			No	No
1.	Are savings from attrition included in the budget and MYPs?	No	NO NO	140
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			
	Single years and an another and an	Yes	Yes	Yes
Certif _ist of etc.):	icated (Non-management) - Other her significant contract changes that have occurred since first interim project  Cost of step and column for 13/14 intentions			nt, leave of absence, bonuses,

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			CHARLES WAS AN ADDRESS OF THE PARTY OF THE P	NAME OF TAXABLE PARTY.			The state of the s	
S8B.	Cost Analysis of District's Labor Ag	reements - Classified (Non-m	nanagement) Er	nployees			COMPANY OF THE PARTY OF THE PAR	
DATA	ENTRY: Click the appropriate Yes or No b	utton for "Status of Classified Labo	or Agreements as	of the Previous	Reporting	Period." There are no ext	ractions in this secti	on.
			o section S8C.	Yes				
Classi	fied (Non-management) Salary and Bene	efit Negotiations Prior Year (2nd Interim) (2012-13)	Current (2013			1st Subsequent Year (2014-15)		equent Year 15-16)
	er of classified (non-management) ositions	29.6	12010	29.6			9.6	29.6
1a.	If Yes, and	been settled since first interim proup the corresponding public disclosu the corresponding public disclosu plete questions 6 and 7.	re documents hav	n/a e been filed wit e not been filed	h the COE I with the C	, complete questions 2 and OE, complete questions 2	i 3. -5.	
1b.	Are any salary and benefit negotiations s If Yes, com	till unsettled? oplete questions 6 and 7.		No				
Negoti 2a.	ations Settled Since First Interim Projection Per Government Code Section 3547.5(a)		neeting:	Nov 07, 2	013			
2b.	Per Government Code Section 3547.5(b) certified by the district superintendent an-		L	Yes				
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargain If Yes, date	· -	n: [	n/a				
4.	Period covered by the agreement:	Begin Date:		E	ind Date: [			
5.	Salary settlement:		Current (2013			1st Subsequent Year (2014-15)		equent Year 15-16)
	Is the cost of salary settlement included i projections (MYPs)?	n the interim and multiyear	No			No		No
		One Year Agreement						
	Total cost of	of salary settlement					L	
	% change i	n salary schedule from prior year or						
		Multiyear Agreement			7			
	Total cost of	of salary settlement						
		n salary schedule from prior year text, such as "Reopener")						
	Identify the	source of funding that will be used	d to support multiy	ear salary com	mitments:			
	Agreement	has zero financial impact to distric	ct. Language mod	lifications only.				
Negoti	ations Not Settled							
6.	Cost of a one percent increase in salary a	and statutory benefits			]			
<b>J.</b>	See of a sine personal more account solid)		Current (2013			1st Subsequent Year (2014-15)		equent Year (5-16)
7	Amount included for any tentative salary	echadula increases	l		1		1	

Classi	fied (Non-management) Health and Welfare (H&W) Benefits	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Classi	ned (Non-management) heath and wenare (naw) benefits	(2010-14)	(201110)	
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
	fied (Non-management) Prior Year Settlements Negotiated First Interim		1	
Are an	y new costs negotiated since first interim for prior year settlements ed in the interim?	No		
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
	<u> </u>			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classi	fied (Non-management) Step and Column Adjustments	(2013-14)	(2014-15)	(2015-16)
				V
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes 18.859	Yes 14,731
2.	Cost of step & column adjustments		1.7%	1.3%
3.	Percent change in step & column over prior year		1.770	
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classi	fied (Non-management) Attrition (layoffs and retirements)	(2013-14)	(2014-15)	(2015-16)
1.	Are savings from attrition included in the interim and MYPs?	No	No	No
	1,000 miles			
2.	Are additional H&W benefits for those laid-off or retired			
	employees included in the interim and MYPs?	No	No	No
Classi List of	fied (Non-management) - Other ner significant contract changes that have occurred since first interim and the  No anticipated attrition at this time.	cost impact of each (i.e., hours o	f employment, leave of absence, bonuses,	etc.):

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S8C.	Cost Analysis of District's Labor Agre	eements - Management/Sup	ervisor/Confi	dential Employees		
	ENTRY: Click the appropriate Yes or No busection.	tton for "Status of Management/S	upervisor/Confi	dential Labor Agreeme	ents as of the Previous Reporting I	Period." There are no extractions
Status of Management/Supervisor/Confidential Labor Agreements as of the Province all managerial/confidential labor negotiations settled as of first interim projection of the				ing Period No		
Management/Supervisor/Confidential Salary and Benefit Negotiations Prior Year (2nd Interim) (2012-13)			Current Year (2013-14)		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions 10.7		10.7		10.	7 10.7	
1a.	Have any salary and benefit negotiations been settled since first interim pro if Yes, complete question 2.  If No, complete questions 3 and 4.		jections?	No		
1b.	Are any salary and benefit negotiations sti	ill unsettled? olete questions 3 and 4.		Yes		
Negoti 2.	iations Settled Since First Interim Projections Salary settlement:		Current Year (2013-14)		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear	Made and contract of Made Track of the Art o			
	Change in s	alary schedule from prior year ext, such as "Reopener")				
Negotiations Not Settled 3. Cost of a one percent increase in salary and statutory benefits			20,476			
				nt Year (3-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Amount included for any tentative salary schedule increases						
Management/Supervisor/Confidential Health and Welfare (H&W) Benefits		[	Current Year (2013-14)		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. 2. 3. 4.	Are costs of H&W benefit changes included in the interim and MYPs? Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year			No BOSS	No BOS	BOSS BOSS
Management/Supervisor/Confidential Step and Column Adjustments		Current Year (2013-14)		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)	
1. 2. 3.	. Cost of step & column adjustments		Yes		Yes 6,44	Yes 9 6,832 0.8%
Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)		Current Year (2013-14)		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)	
1. 2.				'es 3,600 0%	Yes 3,60	Yes 0 3,600 0,0%
J.	1 Growth Grange at cost of other beliefts of	F.101 Juni				

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# 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 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							
***************************************	OCCUPATION OF THE PROPERTY OF	outton in Item 1. If Yes, enter data in Item 2 and provide t	ne reports referenced in Item 1.				
1.	Are any funds other than the g balance at the end of the curre	general fund projected to have a negative fund ent fiscal year?	No				
	If Yes, prepare and submit to each fund.	the reviewing agency a report of revenues, expenditures	, and changes in fund balance (e.g., an interim fund report) ar	d a multiyear projection report for			
2.	If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.						
	-						
	-						
	- -						
	•			***************************************			

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ADD	ITIONAL 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 automatic	cally 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				
АЗ.	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				
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No				
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No				
A7.	Is the district's financial system independent of the county office system?	No				
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	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	e to each comment.				
	Comments: (optional)					