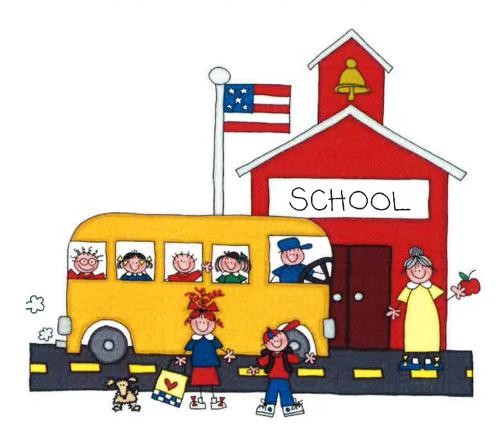


#### Second INTERIM



2014-2015

March 19, 2015

Superintendent: Robert Douglas

Chief Business Official: Karen Gosting

# Orland Unified School District Second Interim Assumptions Fiscal Years 2014/2015 2015/2016 2016/2017

School districts are required to develop and manage budgets in accordance with standards developed by the California Department of Education and adopted by the State Board of Education.

<u>The Second Interim Report</u> is based on the latest known factors and assumptions available at the time the interim is prepared. Budget documents contain revenues, expenditures, and other financial information for the current and subsequent fiscal years.

<u>The Criteria and Standards</u> portion of the budget document summarizes and compares district data to State established standards for fiscal analysis purposes.

<u>Budget Certification</u> The budget certification is the Board's acknowledgement of review of the budget presentation. This includes State SACS forms for all funds, supplemental forms, Multi-Year Financial Projections and Criteria and Standards Review.

Any state standard "Not Met" is address in the criteria standards forms with an explanation as to why the district did not met the standard criteria.

**Budget Cycle:** The district uses a single budget adoption process. Adjustments to the budget should and will be made throughout the fiscal year.



Budget and Multi-Year Financial Projections (MYFP) The development of the budget and Multi-Year Financial Projections are interrelated. First, the base year budget is developed by analyzing prior and current year revenue, expenditures and aligning the financial information with the districts goals. The two subsequent year budgets are based on the first prior year with the appropriate adjustments made to both revenue and expenditures.

#### Second Interim Notable Changes and Assumptions

#### REVENUE

- Local Control Funding Formula (LCFF) Revenue changes to LCFF are caused by several factors. This could be changes in the average daily attendance (ADA), fluctuations in Gap funding and Cola percentages. The district aligns percentages with the Department of Finance (DOF) calculations, and "In Lieu of Taxes" paid to Charter Schools.
  - 2014-2015 LCFF projected decrease (\$258,518). The contributing factors; DOF reduced gap funding by .41%. The district received delayed billing for prior years "In Lieu Taxes" and prior year taxes received which offset the prior budgeted projection.
  - 2015-2016 projected increase \$625,757 DOF reduced Cola by .61% but increased the gap percentage increased by 11.51% projected increased ADA factor based on the higher of two years current or prior, the factor used was based on 2014-2015 ADA.
  - o **2016-2017** projected increase \$13,461 DOF increased Cola by .03% and reduced the gap funding by 2.38%.

#### • Federal Funding

- o 2014-2015 projected decreased (\$24,736). The contributing factors;
  - Forest Reserve funding unknown at this time eliminated (\$19,146) Title I reduced (\$6,032) per allocation per CDE
  - Other federal by \$442.

#### o 2015-2016

 \$2072 OHS Federal testing reimbursement not previously budgeted.

#### 0 2016-2017

• No projected change at this time.

#### • Other State Funding

No projected changes at this time

#### • Other Local Funding

- o **2014-2015** projected increase \$36,700.
  - Interest received and projection higher than budgeted as well revenue received from other local sources.
- o 2015-2016 projected decrease (\$100,000)
  - Districts throughout the State will no longer receive ROP funding. OHS has traditionally received this funding through the GCOE consortium, this stream of revenue is being phased out for all districts.
- o 2016-2017 projected decrease (\$100,000)
  - ROP phase out continued

#### **EXPENDITURES**

#### • Certificated Staffing

- o **2014-2015** projected increase \$27,954
  - Substitutes cost for PBIS training and SBAC testing and change in salary schedule for intern vice-principal.
- o **2015-2016** projected increase \$68,374
  - Increased cost of additional work day, Kindergarten teacher additional for full year, and substitutes cost for professional development in PBIS training and SBAC testing.
- o **2016-2017** projected increase \$68,619
  - Same as 2015-2016

#### Classified Staffing

- o **2014-2015** 
  - Additional aides \$36,360
  - Custodial \$17,925
  - Classified support \$28,001
  - Salary schedule change \$15,526 HR/MOT
- o **2015-2016** 
  - Additional positions added, changed in 2014-2015 to carry forward with 2.42% increase to steps.
- o 2016-2017
  - Additional positions added, changed in 2014-2015 to carry forward with 2.42% increase to steps.

3

- Employee Benefits
  - o 2014-2015 Increase to accommodate increased cost of positions
  - o 2015-2016 same as 2014-2015
  - o 2016-2017 same as 2014-2015

0

- Books and Supplies
  - **2014-2015** 
    - Technology equipment \$42,147 tablets-carts for students and computers for several staff members.
  - o 2015-2016
    - No change to assumptions until budget planning begins.
  - o **2016-2017** 
    - Projected decrease \$581 due to lowered cola factor.
- Services and Other Operating
  - 0 2014-2015
    - TRANS cost for 13/14 \$97,387
    - Professional development of teachers \$22,853
    - Communications (Telephone) \$18,884 no e-rate reimbursement
    - Additional election cost \$2,635,
    - Special education cost \$7,604
  - o **2015-2016** 
    - Assumption carry forward 2014-2015 projected cost \$2,598,150 less one-time costs of TRANS/Settlement (\$324,516) applied 2.10% cola.
  - o **2016-2017** 
    - Assumption carry forward 2015-20165 projected cost \$2,278,421applied a 2.30% cola to 2015-16
- Capital Outlay
  - o 2014-2015
    - Technology infrastructure \$60,000
    - Concrete slab at CK Price \$4,900.
  - 2015-2016
    - Assumption reduced deferred maintenance projects by (\$267,500) revised projection \$232,500 reflects priority projects remaining from 2014-2015 and planned projects for 2015-2016.
  - o **2016-2017** 
    - Assumption reduced deferred maintenance projects by (\$250,000)
- Other Outgo
  - o **2014-2015** 
    - Decrease (\$47,379) Reallocated to Services and other operating object 5890 for 13/14 TRANS cost.
  - o **2015-2016** 
    - STRS/PERS annual cost \$99,058
    - COPS annual cost \$176,748
    - Recode SELPA cost \$242,729 to object 7142

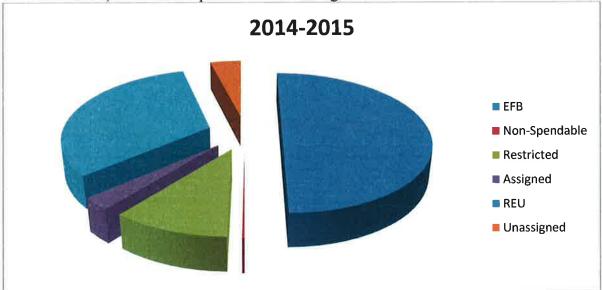
#### o **2016-2017**

- STRS/PERS annual cost \$99,058
- COPS annual cost \$242,729
- Recode SELPA cost \$242,729 to object 7142

#### • Transfers Out

- o **2014-2015** 
  - No projection at this time.
- o **2015-2016** 
  - Assuming 1% of total revenues to be transferred to deferred maintenance and technology funds.
- o 2016-2017
  - Assuming 1% of total revenues to be transferred to deferred maintenance and technology funds.

Projections assume the district will end the current fiscal year with an ending fund balance of \$897,358. The components of the ending fund balance are as follows:



Ending Fund Balance	897,358.01
Non-Spendable	(4,000.00)
Restricted	(190,640.27)
Assigned: Summer Projects	(50,492.96)
Reserve for Economic Uncertainties	(581,458.81)
Unassigned/Unappropriated	70,765.97

# GENERAL FUND

11 75481 0000000 Form 01I

Description Reso	Obje		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES				1.1	.,,,,,	1-6	X:./
1) LCFF Sources	8010-8	099 16,555,124,97	17,279,616,16	10,759,185.25	17,021,097.99	(258,518,17)	-1.5%
2) Federal Revenue	8100-8	299 20,540.53	20,540.53	0,00	2,072.00	(18,468.53)	-89.9%
3) Other State Revenue	8300-8	599 283,498.00	523,227.30	298,014.29	523,227.30	0.00	0.0%
4) Other Local Revenue	8600-8	799 288,142.35	323,642.35	176,693.93	360,342.95	36,700.60	11.3%
5) TOTAL, REVENUES		17,147,305,85	18,147,026.34	11,233,893.47	17,906,740.24		
B. EXPENDITURES							
1) Certificated Salaries	1000-1	7,084,823.00	6,960,293.87	4,477,746.15	7,066,631,66	(106,337.79)	-1.5%
2) Classified Salaries	2000-2	999 1,411,807.00	1,490,228.38	995,475.16	1,573,517.07	(83,288,69)	-5.6%
3) Employee Benefits	3000-3	3,904,591.83	3,680,239.36	2,307,086.71	3,750,168,32	(69,928.96)	-1.9%
4) Books and Supplies	4000-4	349,698.46	443,634.00	221,208.87	507,706.73	(64,072.73)	-14.4%
5) Services and Other Operating Expenditures	5000-5	999 1,783,924.68	2,231,862.94	1,517,144.57	2,338,146.01	(106,283.07)	-4.8%
6) Capital Outlay	6000-69	0.00	0.00	4,900.00	64,900.00	(64,900.00)	New
Other Outgo (excluding Transfers of Indirect Costs)	7100-7 7400-7		389,166.26	201,350.26	341,787.05	47,379.21	12.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7	(78,388.89)	(84,739.30)	0.00	(78,088.28)	(6,651.02)	7.8%
9) TOTAL, EXPENDITURES		14,638,295.08	15,110,685.51	9,724,911.72	15,564,768.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2,509,010.77	3,036,340.83	1,508,981.75	2,341,971.68		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-89	0.00	0,00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-76	13,745.38	0.00	0.00	0,00	0.00	0.0%
2) Other Sources/Uses							THOUSE
a) Sources	8930-89	0.00	0.00	0.00	0,00	0.00	0.0%
b) Uses	7630-76	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-89	(1,669,130.49)	(1,936,327.84)	0.00	(1,847,861.89)	88,465.95	-4.6%
4) TOTAL, OTHER FINANCING SOURCES/USES		(1,682,875,87)	(1,936,327.84)	0.00	(1,847,861.89)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			826,134.90	1,100,012.99	1,508,981.75	494,109.79		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	212,608.25	212,608.25		212,608.25	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)			212,608.25	212,608.25		212,608.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			212,608.25	212,608.25		212,608.25		
2) Ending Balance, June 30 (E + F1e)			1,038,743.15	1,312,621,24		706,718.04		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
с) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0,00	0.00		0.00		
Other Assignments		9780	489,311.15	738,607.24		50,492.96		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	545,433.00	570,014.00		581,458.81		
Unassigned/Unappropriated Amount		9790	(1.00)	0.00		70,766.27		

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
LCFF SOURCES	Codes	(A)	(6)	(C)	(D)	(E)	(F)
Principal Apportionment State Aid - Current Year	8011	10,532,195.00	10,389,950.00	6,636,886,00	10 120 527 00	(200 A42 00)	2.5
Education Protection Account State Aid - Current Year	8012	2,112,186,00	2,571,526.00	1,275,076.00	10,129,537.00	(260,413,00)	-2,5
State Aid - Prior Years	8019	0.00	0.00	34,384.00	2,586,025.00	14,499,00	0,6
Tax Relief Subventions	0010	0.00	0.00	34,304,00	0,00	0,00	0.0
Homeowners' Exemptions	8021	55,045.51	54,170.00	27,675.78	54,170.00	0.00	0,0
Timber Yield Tax	8022	0.00	0.00	1,911.09	1,911,09	1,911,09	N
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0,0
County & District Taxes							
Secured Roll Taxes	8041	3,989,681.53	4,349,043.00	2,344,386.64	4,349,043.00	0.00	0.0
Unsecured Roll Taxes	8042	209,583.93	227,028.00	216,285,30	227,028.00	0,00	0,0
Prior Years' Taxes	8043	0.00	203,145,16	184,937,48	203,145,16	0,00	0.0
Supplemental Taxes	8044	0.00	0.00	37,642.96	34,833.74	34,833.74	N
Education Revenue Augmentation Fund (ERAF)	8045	0.00	(419,663.00)	0.00	(419,663.00)	0,00	0.0
Community Redevelopment Funds	55.0	0.00	(410,000.00)	0.00	(413,003.00)	0,00	0,0
(SB 617/699/1992)	8047	0.00	0.00	0.00	0.00	0.00	0,0
Penalties and Interest from							
Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.0
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.0
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.0
Less: Non-LCFF			5,50	0.00	0.00	0,00	0,0
(50%) Adjustment	8089	0,00	0.00	0.00	0.00	0.00	0_0
Subtotal, LCFF Sources		16,898,691.97	17,375,199,16	10,759,185.25	17,166,029.99	(209,169.17)	-1:2
		10,000,001.01	11,010,100,10	10,700,100.20	17,100,025.55	(203,109.17)	-1.2
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year 0000	8091	(243,771.00)	0.00	0.00	0.00	0.00	0.0
All Other LCFF	0001	(240,771,007	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
Transfers to Charter Schools in Lieu of Property Taxes	8096	(99,796.00)	(95,583.00)	0.00	(144,932.00)	(49,349.00)	51.6
Property Taxes Transfers	8097	0.00	0,00	0.00	0.00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years	8099	0,00	0.00	0.00	0.00	0.00	0.0
TOTAL, LCFF SOURCES		16,555,124.97	17,279,616,16	10,759,185.25	17,021,097.99	(258,518.17)	-1.5
EDERAL REVENUE							
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		
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds	8260	19,145.53	19,145.53	0.00	0.00	(19,145.53):	-100.0
Flood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.0
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0
	8287	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from Federal Sources				2.20	0,00		
Pass-Through Revenues from Federal Sources  NCLB: Title I, Part A, Basic Grants  Low-Income and Neglected 3010	8290						
NCLB: Title I, Part A, Basic Grants	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	(Col B & D)	% Diff (E/B)
NCLB: Title III, Immigration Education		00000	Harris Contract				(E)	(F)
Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP Student Program	P) 4203	8290						
NCLB: Title V, Part B, Public Charter Schools								
Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026- 3205, 4036-4126,							
Other No Child Left Behind	5510	8290						
Vocational and Applied Technology Education	3500-3699	8290		医乳管 坚治者				
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	1,395.00	1,395.00	0.00	2,072.00	677.00	48,5%
TOTAL, FEDERAL REVENUE			20,540.53	20,540.53	0.00	2,072.00	(18,468.53)	-89.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319					i kana a	
Special Education Master Plan Current Year	6500	0244						
Prior Years	6500 6500	8311 8319						
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	7 0 0	8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	220,674.00	206,526.00	220,674,00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia	als	8560	270,144.00	289,199.30	87,945.17	289,199.30	0.00	0.0%
Tax Relief Subventions			1 0 Warren 1 1 2			200,100.00	0.00	0.07
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	all my Tree	
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				Transaction of the	Taxing	
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590					111	
Healthy Start	6240	8590					Wat or	
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590			· 《《公司》		11124	
School Community Violence Prevention Grant	7391	8590		A E E O AND				
Quality Education Investment Act	7400	8590						
Common Core State Standards						Market Land	te - 1 - 1	
Implementation	7405	8590				my all street	n veillige i	
All Other State Revenue	All Other	8590	13,354.00	13,354.00	3,543.12	13,354.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			283,498.00	523,227.30	298,014.29	523,227.30	0.00	0.0%

Description	Because 0-1	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)
OTHER LOCAL REVENUE								
Other Local Revenue County and District Taxes							V.	
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0,00	0.00	0.00	0.00	7. 7. 3.	
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	m (27) -4) (2)	
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	0.00
Other		8622			0.00	0.00	0.00	0.0%
Community Redevelopment Funds		0022	0.00	0.00	0.00	0.00	0,00	0.09
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent No Taxes	on-LCFF	9690	0.00					
Sales		8629	0.00	0.00	0.00	0.00		
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Leases and Rentals		8650	45,125.00	36,125.00	33,948.08	36,125.00	0.00	0.09
Interest		8660	6,000.00	6,000.00	17,125.23	25,000.00	19,000.00	316.79
Net Increase (Decrease) in the Fair Value	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts		5552	0.00	0.00	0,00	0.00	0.00	0.07
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%
Interagency Services		8677	23,458,09	67,958.09	5,127.37	61,500.00	(6,458.09)	-9.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjus	tment	8691	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues From Local Sou	ırces	8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	42,105.26	42,105.26	34,766.25	66,263.95	24,158.69	57.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	171,454.00	171,454.00	85,727.00	171,454.00	0.00	0.09
Transfers Of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792				THE PARTY OF PARTY	P9 = -	
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791				UB VET EVIN		
From County Offices	6360	8792		50 (199 = 10)			91_,11_x X	
From JPAs	6360	8793	m=	Year and the second				
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			288,142.35	323,642.35	176,693.93	360,342.95	36,700.60	11.39
OTAL, REVENUES			17,147,305.85	18,147,026.34	11,233,893.47	17,906,740.24	(240,286.10)	-1.3%

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	5,892,088.00	5,913,594,53	3,790,741,91	6,019,932.32	(106,337.79)	-1,8%
Certificated Pupil Support Salaries	1200	153,260.00	226,692.49	146,395,20	226,692,49	0,00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	1,039,475.00	820,006.85	540.609.04	820,006.85	0,00	0.0%
Other Certificated Salaries	1900	0.00	0.00	0,00	0.00	0,00	0.0%
TOTAL, CERTIFICATED SALARIES		7,084,823.00	6,960,293.87	4,477,746.15	7,066,631.66	(106,337.79)	-1,5%
CLASSIFIED SALARIES		1,100 1,020,000	3,500,200.07	4,417,140.10	7,000,001,00	(100,337,79)	-1,570
Classified Instructional Salaries	2100	193,328.00	193,969.27	145,749.16	246,111.67	(52,142.40)	-26,9%
Classified Support Salaries	2200	276,912.00	347,255.80	230,786,77	365,181.64	(17,925.84)	-5,2%
Classified Supervisors' and Administrators' Salaries	2300	294,940.00	288,811.76	176,510.37	274,761,40	14,050.36	4,9%
Clerical, Technical and Office Salaries	2400	485,417.00	495,757.35	320,601,91	495,027.08	730.27	0,1%
Other Classified Salaries	2900	161,210.00	164,434.20	121,826.95	192,435.28	(28,001.08)	-17.0%
TOTAL, CLASSIFIED SALARIES		1,411,807.00	1,490,228.38	995,475.16	1,573,517,07	(83,288.69)	-5.6%
EMPLOYEE BENEFITS		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,100,220100	220,110.10	1,010,011,01	(00,200,00)	-5.0%
STRS	3101-3102	675,817.29	613,083.91	388,348.01	611,303_46	1,780.45	0,3%
PERS	3201-3202	167,600.00	181,714.13	106,092.22	191,350.09	(9,635.96)	-5,3%
OASDI/Medicare/Alternative	3301-3302	210,025.25	212,525.72	134,061.86	220,276.11	(7,750.39)	-3.6%
Health and Welfare Benefits	3401-3402	2,326,719.64	2,163,511.95	1,372,789.45	2,170,832.68	(7,320.73)	-0.3%
Unemployment Insurance	3501-3502	4,434.39	4,239.33	2,744.48	4,371,31	(131.98)	-3.1%
Workers' Compensation	3601-3602	169,431.85	190,111,17	122,556.47	194,235.65	(4,124.48)	-2.2%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	270,118.41	309,311,15	176,318.22	314,327.67	(5,016.52)	-1.6%
Other Employee Benefits	3901-3902	80,445.00	5,742,00	4,176.00	43,471.35	(37,729.35)	-657.1%
TOTAL, EMPLOYEE BENEFITS		3,904,591,83	3,680,239.36	2,307,086,71	3,750,168,32	(69,928.96)	-1.9%
BOOKS AND SUPPLIES				-,,,,	3,700,700,02	(00,020.00)	
Approved Textbooks and Core Curricula Materials	4100	175.00	2,189.03	2,189.03	2,189.03	0.00	0.0%
Books and Other Reference Materials	4200	0.00	2,900.10	3,197.61	4,197.61	(1,297.51)	-44.7%
Materials and Supplies	4300	346,717.03	405,238,64	187,349,49	377,434,57	27,804.07	6.9%
Noncapitalized Equipment	4400	2,806.43	33,306.23	28,472.74	123,885.52	(90,579.29)	-272.0%
Food	4700	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		349,698.46	443,634.00	221,208.87	507,706.73	(64,072.73)	-14.4%
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	18,910.28	25,463.09	12,143.35	21,463.09	4,000.00	15.7%
Dues and Memberships	5300	7,250.00	15,360.00	4,376.66	15,360.00	0.00	0.0%
Insurance	5400-5450	166,377.00	127,088.50	117,113.00	127,088.50	0.00	0.0%
Operations and Housekeeping Services	5500	501,488.00	511,541.00	336,651.84	511,541.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	250,056.17	235,513.96	120,663.37	225,921.56	9,592.40	4.1%
Transfers of Direct Costs	5710	(88,935.00)	(29,827.01)	0.00	(35,827.01)	6,000.00	-20.1%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and		2,00	5,50	5,50	0.00	.0.00	W.W.71
Operating Expenditures	5800	887,017.16	1,299,142,33	876,479.25	1,406,633.76	(107,491.43)	-8,3%
Communications	5900	41,761.07	47,581.07	49,717.10	65,965.11	(18,384.04)	-38.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,783,924.68	2,231,862.94	1,517,144.57	2,338,146.01	(106,283.07)	-4.8%

Description Re	esource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY				1.		30.1	,,,	1
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	4,900.00	4,900.00	(4,900.00)	Ne
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	60,000.00	(60,000.00)	Ne
Books and Media for New School Libraries				8		50,000,00	(00,000.00)	1.19
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	4,900.00	64,900.00	(64,900.00)	Ne
OTHER OUTGO (excluding Transfers of Indirect	Costs)							
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0,00	0,0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0,00	0.0
Payments to County Offices		7142	0.00	45,207.00	30,445.00	60,890.00	(15,683.00)	-34.7
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 Apportions To Districts or Charter Schools	ments 6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221				HARLY HAVE THE		
To County Offices	6360	7222					PI PE JOHN	
To JPAs	6360	7223		With the Control of t	ibupă și și k î î î	A STATE OF LABOR		N.
Other Transfers of Apportionments	All Other	7221-7223	181,839.00	181,839.00	112,669.00	181,839.00	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	12,135.05	12,135.05	12,135.05	0.00	0.0
Other Debt Service - Principal		7439	0.00	149,985.21	46,101.21	86,923.00	63,062.21	42.0
TOTAL OTHER OUTGO (excluding Transfers of In	ndirect Costs)		181,839.00	389,166.26	201,350.26	341,787.05	47,379.21	12.2
OTHER OUTGO - TRANSFERS OF INDIRECT CO			101,000.00	000,700,00	25 1,000120		11,070,21	
Transfers of Indirect Costs		7240	/70.000.00	(0.4.700.00)	0.00	(70.000.00)	(0.054.00)	-
Transfers of Indirect Costs		7310	(78,388.89)			(78,088.28)	(6,651.02)	7.8
Transfers of Indirect Costs - Interfund	DECT COSTS	7350	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIF	XEU1 00818		(78,388.89)	(84,739.30)	0.00	(78,088.28)	(6,651.02)	7.8
TOTAL, EXPENDITURES			14,638,295.08	15,110,685.51	9,724,911.72	15,564,768.56	(454,083.05)	-3.0

Description Reso		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)
INTERFUND TRANSFERS	100 00000	00003	101	(6)	(0)	(D)	(E)	(F)
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0,00	0.00	0.00	0.00	0.00/
From: Bond Interest and		0912	0,00	0,00	0.00	0.00	0,00	0.0%
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	0,00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0,00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0,00	0.00	0.00	0.00	0.0%
To: State School Building Fund/								
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,745,38	0,00	0.00	0.00	0.00	0,0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,745.38	0.00	0.00	0.00	0.00	0,0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		0004						
Emergency Apportionments		8931	0.00	0,00	0.00	0.00	0,00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
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 CONTRIBUTIONS			0.00	0.00	0.00	0,00	0,00 :	0.0%
		0000	/4 000 400 :::	/4.055.555.5			(20 17250)	
Contributions from Unrestricted Revenues		8980	(1,669,130.49)	(1,936,327.84)	0.00	(1,847,861.89)	88,465.95	-4.6%
Contributions from Restricted Revenues		8990	0.00	0,00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,669,130.49)	(1,936,327.84)	0.00	(1,847,861.89)	88,465.95	-4.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,682,875.87)	(1,936,327.84)	0.00	(1,847,861.89)	88,465.95	-4.6%

Description Resc		ject des	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								
1) LCFF Sources	8010-	-8099	243,771.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-	-8299	907,679.30	997,184.71	388,267,00	990,917.71	(6,267.00)	-0,6%
3) Other State Revenue	8300-	-8599	92,691.00	129,188.23	24,511.21	129,188.23	0.00	0.0%
4) Other Local Revenue	8600-	-8799	616,606.00	616,606.00	419,643.00	616,606.00	0.00	0,0%
5) TOTAL, REVENUES			1,860,747.30	1,742,978.94	832,421.21	1,736,711.94		
B. EXPENDITURES								
1) Certificated Salaries	1000-	-1999	1,002,106.08	1,124,239.83	560,649.86	1,045,856,49	78,383.34	7,0%
2) Classified Salaries	2000-	-2999	942,689.00	984,030.06	591,159.51	998,553.76	(14,523.70)	-1.5%
3) Employee Benefits	3000-	-3999	1,095,538.00	1,045,424.53	590,686.68	1,008,211.35	37,213.18	3.6%
4) Books and Supplies	4000-	-4999	166,812.92	433,404.48	229,575,07	411,478.70	21,925.78	5.1%
5) Services and Other Operating Expenditures	5000-	-5999	243,530.48	217,927.92	110,141.33	260,004.26	(42,076.34)	-19,3%
6) Capital Outlay	6000-	-6999	0,00	0.00	14,999.00	14,999.00	(14,999.00)	New
Other Outgo (excluding Transfers of Indirect Costs)		-7299 -7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-	-7399	78,388.89	84,739.30	0.00	78,088,28	6,651.02	7.8%
9) TOTAL, EXPENDITURES			3,529,065.37	3,889,766.12	2,097,211.45	3,817,191.84		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,668,318.07)	(2,146,787.18)	(1,264,790.24)	(2,080,479.90)		
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	1,669,130.49	1,936,327.84	0,00	1,847,861.89	(88,465,95)	-4.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,669,130.49	1,936,327.84	0.00	1,847,861.89		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			812.42	(210,459.34)	(1,264,790.24)	(232,618.01)		
F. FUND BALANCE, RESERVES					A DA TAKE N			
Beginning Fund Balance     As of July 1 - Unaudited		9791	423,257.98	423,257.98		423,257.98	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)			423,257.98	423,257.98		423,257.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			423,257.98	423,257.98		423,257.98		
2) Ending Balance, June 30 (E + F1e)			424,070.40	212,798.64		190,639.97		
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	113	0.00		
b) Restricted		9740	424,070.70	212,798.94		190,640.27		
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		0.00		
e) Unassigned/Unappropriated				3223				
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	_	9790	(0.30)	(0.30)	Pasier Tariff	(0.30)		

Revenue,	Expenditures, and Ch	anges in Fund Baland	e			FOIIIIC
Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
				(6)	(E)	(F)
8011	0.00	0.00	0.00	0.00		
8012	0.00	0.00				
8019	0.00	0.00				
				Reference in the second		
8021	0.00	0.00	0.00	0.00	USAL II V	
8022	0.00	0.00	0.00	0.00		
8029	0.00	0.00	0.00	0.00		
9044						
					ROLLINE LA	
8044	0.00	0.00	0.00	0.00		
8045	0.00	0.00	0.00	0.00		
				3.00		
8047	0.00	0.00	0.00	0.00	1 =1 -11	
					and the second	
8048	0.00	0.00	0.00	0.00	M-STI-A	
9091	0.00	0.00	0.00	Institute II'l Like	F	
		100101111111111111111111111111111111111	Tronger is reliable			
0002	0.00	0.00	0.00	0.00		
8089	0.00	0.00	0.00	0.00		
	0.00	0.00				
	0.00	0.00	0.00	0.00		-
					yalley in in	
8091			A THE STATE OF THE			
8091	243,771.00	0.00	0.00	0.00	0.00	0.0%
8096	0.00					0.07
					0.00	0.0%
						0.0%
						0.0%
		0.00	0.00	0.00	0.00	0.070
8110	0.00	0.00	0.00	0.00	0.00	0.0%
8181	262,397.00	262,397.00	0.00	262,397.00	0.00	0.0%
8182	0.00	0.00	0.00	0.00	0.00	0.0%
8220	0.00	0.00	0.00	0.00	0.00	0.0%
8260	0.00	0.00	0.00	0.00	ra mili	
8270	0,00	0.00	0.00	0.00	137,011 5 7	
8280	0.00	0.00	0.00	0.00		
8281	0.00	0.00	0.00	0.00	0,00	0.0%
8285	0.00	0.00	0.00	0.00	0.00	0.0%
8287	0.00	0.00	0.00	0,00	0.00	0.0%
8290	450,000.00	506,739.71	304,218.00	500,707.71	(6,032.00)	-1.2%
8290	0.00	0.00	0.00	0.00	0.00	0.0%
	8011 8012 8019 8021 8022 8029 8041 8042 8043 8044 8045 8047 8048 8081 8082 8089  8091 8091 8091 8096 8097 8099  8110 8181 8182 8220 8260 8270 8280 8281 8285 8287	Object Codes         Original Budget (A)           8011         0.00           8012         0.00           8019         0.00           8021         0.00           8022         0.00           8041         0.00           8042         0.00           8043         0.00           8044         0.00           8045         0.00           8048         0.00           8081         0.00           8082         0.00           8089         0.00           8091         243,771.00           8096         0.00           8097         0.00           8110         0.00           8181         262,397.00           8182         0.00           8220         0.00           8280         0.00           8281         0.00           8282         0.00           8283         0.00           8284         0.00           8285         0.00	Object Codes         Original Budget (A)         Board Approved Operating Budget (B)           8011         0.00         0.00           8012         0.00         0.00           8021         0.00         0.00           8022         0.00         0.00           8041         0.00         0.00           8042         0.00         0.00           8043         0.00         0.00           8044         0.00         0.00           8045         0.00         0.00           8048         0.00         0.00           8081         0.00         0.00           8082         0.00         0.00           8089         0.00         0.00           8091         243,771.00         0.00           8092         0.00         0.00           8093         0.00         0.00           8094         0.00         0.00           8095         0.00         0.00           8096         0.00         0.00           8097         0.00         0.00           8099         0.00         0.00           8181         262,397.00         262,397.00	Object Codes         Original Budget (A)         Board Approved (Perating Budget (E))         Actuals To Date           8011         0.00         0.00         0.00           8012         0.00         0.00         0.00           8021         0.00         0.00         0.00           8022         0.00         0.00         0.00           8041         0.00         0.00         0.00           8042         0.00         0.00         0.00           8043         0.00         0.00         0.00           8044         0.00         0.00         0.00           8045         0.00         0.00         0.00           8047         0.00         0.00         0.00           8048         0.00         0.00         0.00           8081         0.00         0.00         0.00           8082         0.00         0.00         0.00           8089         0.00         0.00         0.00           8091         243,771.00         0.00         0.00           8097         0.00         0.00         0.00           8098         0.00         0.00         0.00           8110         0.0	Object Codes         Original Budget (A)         Operating Budget (B)         Actuals To Date (C)         Totals (D)           8011         0.00         0.00         0.00         0.00         0.00         0.00           8012         0.00         0.00         0.00         0.00         0.00         0.00           8021         0.00         0.00         0.00         0.00         0.00         0.00           8022         0.00         0.00         0.00         0.00         0.00         0.00           8041         0.00         0.00         0.00         0.00         0.00         0.00           8043         0.00         0.00         0.00         0.00         0.00         0.00           8044         0.00         0.00         0.00         0.00         0.00         0.00           8047         0.00         0.00         0.00         0.00         0.00         0.00           8081         0.00         0.00         0.00         0.00         0.00         0.00           8082         0.00         0.00         0.00         0.00         0.00         0.00           8089         0.00         0.00         0.00         0.00	Object Codes

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 III, Immigration Education					1-1	1-7	1-7	
Program	4201	8290	0.00	8,244.00	4,110.00	8,194.00	(50.00)	-0,6
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	53,051,00	57,614.00	34,838.00	57,367,00	(247.00)	-0.4
NCLB: Title V, Part B, Public Charter Schools								
Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0,00	0.00	0,0
Other No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290	45,231.30	39,536.00	19,768.00	39,536,00	0.00	0,0
Vocational and Applied Technology Education	3500-3699	8290	0.00	22,468.00	0.00	22,468,00	0.00	0,0
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0,0
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0,0
TOTAL, FEDERAL REVENUE			907,679.30	997,184.71	388,267.00	990,917,71	(6,267.00)	-0.6
OTHER STATE REVENUE							1112213137	(72)
Other State Apportionments								
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							0.00	- 0,
Current Year	6500	8311	0.00	0.00	0,00	0.00	0.00	0.
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.
All Other State Apportionments - Prior Years	All Other	8319	0.00	0,00	0.00	0.00	0.00	0.
Child Nutrition Programs		8520	0.00	0,00	0.00	0,00	0.00	0.
Mandated Costs Reimbursements		8550	0.00	0,00	0.00	0,00	0.00	0.
Lottery - Unrestricted and Instructional Materia		8560	64,320.00	85,232.23	9,472.97	85,232.23	0.00	0.
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0,1
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0
School Community Violence Prevention Grant								
	7391	8590	0.00	0.00	0.00	0.00	0.00	0
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.
All Other State Revenue	All Other	8590	28,371.00	43,956.00	15,038.24	43,956.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			92,691.00	129,188.23	24,511.21	129,188.23	0.00	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	110000100 00000	0000	L VV	10/	107	(0)	(6)	(1-)
Other Local Revenue County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0_00	0,00	0,00
Unsecured Roll		8616	0,00	0,00	0.00	0.00	0.00	0.00
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0,00	0.00
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		OULL	0,00	0,00	0,00	0,00	0.00	0,0
Not Subject to LCFF Deduction		8625	0,00	0.00	0.00	0.00	0.00	0,09
Penalties and Interest from Delinquent N	ion-LCFF					9		
Taxes		8629	0.00	0.00	0.00	0,00	0.00	0,09
Sales		200						
Sale of Equipment/Supplies		8631	0,00	0.00	0.00	0.00	0,00	0,09
Sale of Publications		8632	0.00	0,00	0,00	0,00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0,00	0,0
All Other Sales		8639	0.00	0,00	0,00	0.00	0.00	0,0
Leases and Rentals		8650	0.00	0,00	0.00	0.00	0.00	0.0
Interest		8660	0.00	0.00	0.00	0.00	0,00	0.0
Net Increase (Decrease) in the Fair Value	of Investments	8662	0.00	0.00	0.00	0.00	0,00	0.0
Fees and Contracts							As Williams	
Adult Education Fees		8671	0.00	0.00	0.00	0.00	MES & ST	
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0,00	0.00	0.00	0.00	0.09
Interagency Services		8677	0,00	0,00	0,00	0,00	0.00	0.0
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0,0
All Other Fees and Contracts		8689	0.00	0.00	0,00	0,00	0.00	0.0
Other Local Revenue				ELWIS DET	MARKET TO		AND THE RES	
Plus: Misc Funds Non-LCFF (50%) Adju-	stme	8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local So	urces	8697	0.00	0.00	0.00	0.00	0,00	0,00
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0
Tuition		8710	0.00	0.00	0.00	0,00	0.00	0.0
All Other Transfers In		8781-8783	0.00	.0.00	0.00	0.00	0.00	0.0
Transfers Of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0,09
From County Offices	6500	8792	616,606.00	616,606.00	419,643.00	616,606.00	0.00	0,09
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers	0000	6750	0.00	0.00	0.00	0.00	0.00	0.0
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	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	VII O(IIE)	8799	0.00	0.00	0.00	0.00	0.00	
		6133						0.00
TOTAL, OTHER LOCAL REVENUE			616,606.00	616,606.00	419,643.00	616,606.00	0.00	0.0
TOTAL, REVENUES			1,860,747.30	1,742,978.94	832,421.21	1,736,711.94	(6,267.00)	-0.49

Description Resource Code	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			3-7,		(57)	<u>\</u>	
Certificated Teachers' Salaries	4400	775 405 00					
	1100	775,425.08	893,025,21	412,892,87	814,641.87	78,383.34	8,89
Certificated Pupil Support Salaries	1200	226,681.00	231,214,62	147,756,99	231,214.62	0,00	0,09
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  CLASSIFIED SALARIES		1,002,106.08	1,124,239.83	560,649.86	1,045,856.49	78,383.34	7,0
ornoon its overvies							
Classified Instructional Salaries	2100	415,773.00	424,091.46	244,715.57	408,309.06	15,782.40	3,7
Classified Support Salaries	2200	512,071.00	544,796.70	338,869,27	544,796,70	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	7,574.67	45,448,00	(45,448.00)	Ne
Clerical, Technical and Office Salaries	2400	14,845.00	15,141.90	0,00	0,00	15,141.90	100.09
Other Classified Salaries	2900	0,00	0.00	0.00	0,00	0,00	0,0
TOTAL, CLASSIFIED SALARIES		942,689.00	984,030.06	591,159.51	998,553.76	(14,523.70)	-1,59
EMPLOYEE BENEFITS							
STRS	3101-3102	93,577.00	98,929.09	48,262.55	92,076.72	<b>6,852</b> .37	6.9
PERS	3201-3202	110,879.00	110,986.88	65,321.39	109,175,88	1,811.00	1.6
OASDI/Medicare/Alternative	3301-3302	86,742.00	88,559.35	49,134,11	86,265.89	2,293.46	2,69
Health and Welfare Benefits	3401-3402	634,024.00	634,882.80	364,955.93	613,326,16	21,556.64	3.4
Unemployment Insurance	3501-3502	966.00	1,023.66	561.95	985,39	38.27	3.7
Workers' Compensation	3601-3602	38,832.00	44,249.14	25,079.62	42,544.08	1,705,06	3,9
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0,00	0,0
OPEB, Active Employees	3751-3752	130,518.00	66.793.61	37,371.13	63,837.23	2,956,38	4,4
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		1,095,538.00	1,045,424,53	590,686.68	1,008,211.35	37,213,18	3.6
BOOKS AND SUPPLIES						0.1,2.1.1	
Approved Touthooks and Ossa Cuminula Matarials	4400	FO 000 00	50 405 74	07.055.07	40.000.00		
Approved Textbooks and Core Curricula Materials	4100	50,000.00	50,195,74	37,655,87	48,898.23	1,297,51	2,69
Books and Other Reference Materials	4200	16,832.62	17,390.60	12,796.10	18,688.11	(1,297.51)	-7.5
Materials and Supplies	4300	98,980.30	262,831,35	171,802.95	221,678.19	41,153.16	15.79
Noncapitalized Equipment	4400	1,000.00	102,986.79	7,320.15	122,214.17	(19,227.38)	-18,79
Food	4700	0.00	0.00	0.00	0.00	0,00	0.0
TOTAL, BOOKS AND SUPPLIES SERVICES AND OTHER OPERATING EXPENDITURES		166,812.92	433,404.48	229,575.07	411,478.70	21,925,78	5.19
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0,00	0.00
Travel and Conferences	5200	5,916.83	26,199.53	13,880.13	53,052.88	(26,853.35)	-102,5
Dues and Memberships	5300	0.00	1,675.00	1,675.00	1,675.00	0.00	0.0
Insurance	5400-5450	0.00	0,00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	4,874.99	4,874.99	0.00	4,874.99	0.00	0.0
Transfers of Direct Costs	5710	88,935.00	29,827.01	0.00	35,827.01	(6,000.00)	-20.1
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0,00	0.00	0.00	0.0
Professional/Consulting Services and	5800	143,803.66	155,351.39	94,586.20	164 074 20	(9.700.00)	200
Operating Expenditures					164,074.38	(8,722.99)	-5.6
Communications TOTAL SERVICES AND OTHER	5900	0.00	0.00	0,00	500.00	(500.00)	Ne <sup>-</sup>
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		243,530.48	217,927.92	110,141.33	260,004.26	(42,076.34)	-19,39

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
APITAL OUTLAY	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		VI	357.	<u></u>	191	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	
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	14,999.00	14,999.00	(14,999.00)	Ne
Books and Media for New School Libraries								
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00
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	14,999.00	14,999.00	(14,999.00)	Ne
OTHER OUTGO (excluding Transfers of Indir	rect Costs)						1	
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0,00	0.00	0.00	0,0
Tuition, Excess Costs, and/or Deficit Payment Payments to Districts or Charter Schools	ts	7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	0.00	0.00	0,00	0.00	0.00	0.0
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 Appoi	tionments							
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.09
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	
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	7111 011101	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		7200	0.00	0.00	0,00	0.00	0.00	0.0
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0
THER OUTGO - TRANSFERS OF INDIRECT	COSTS							
Transfers of Indirect Costs		7310	78,388.89	84,739.30	0.00	78,088.28	6,651.02	7.8
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF I	NDIRECT COSTS		78,388.89	84,739.30	0.00	78,088.28	6,651.02	7.89

Department E	locauros Cadas	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
NTERFUND TRANSFERS INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0,00	0.00	0.0%
From: Bond Interest and						<u>`</u>		
Redemption Fund		8914	0.00	0.00	0.00	0.00	0 - 1	
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: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7010	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES				140 m			0.00	0.07
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds		0001	0.00	0.00	0.00	0.00		
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources		0355	0.00	0.00	0.00	0,00	0.00	0.07
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	1,669,130.49	1,936,327.84	0.00	1,847,861.89	(88,465.95)	-4.6%
Contributions from Restricted Revenues		8990	0.00	0,00	0.00	0,00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,669,130.49	1,936,327.84	0.00	1,847,861.89	(88,465.95)	-4.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,669,130.49	1,936,327.84	0.00	1,847,861.89	88,465.95	-4.6%

Description Resource	Object Codes 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						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	130.5
1) LCFF Sources	8010-8099	16,798,895.97	17,279,616.16	10,759,185.25	17,021,097.99	(258,518.17)	-1.5%
2) Federal Revenue	8100-8299	928,219,83	1,017,725.24	388,267.00	992,989,71	(24,735.53)	-2,4%
3) Other State Revenue	8300-8599	376,189.00	652,415,53	322,525.50	652,415.53	0.00	0.0%
4) Other Local Revenue	8600-8799	904,748,35	940,248,35	596,336,93	976,948.95	36,700.60	3.9%
5) TOTAL, REVENUES		19,008,053,15	19,890,005.28	12,066,314,68	19,643,452.18		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	8,086,929.08	8,084,533.70	5,038,396.01	8,112,488.15	(27,954.45)	-0.3%
2) Classified Salaries	2000-2999	2,354,496,00	2,474,258.44	1,586,634,67	2,572,070.83	(97,812.39)	-4.0%
3) Employee Benefits	3000-3999	5,000,129.83	4,725,663.89	2,897,773.39	4,758,379,67	(32,715.78)	-0.7%
4) Books and Supplies	4000-4999	516,511,38	877,038.48	450,783.94	919,185.43	(42,146,95)	-4.8%
5) Services and Other Operating Expenditures	5000-5999	2,027,455.16	2,449,790.86	1,627,285.90	2,598,150.27	(148,359.41)	-6.1%
6) Capital Outlay	6000-6999	0.00	0.00	19,899.00	79,899.00	(79,899.00)	Nev
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	181,839.00	389,166.26	201,350.26	341,787.05	47,379.21	12,2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0,00	0.0%
9) TOTAL, EXPENDITURES		18,167,360.45	19,000,451.63	11,822,123.17	19,381,960.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		840,692.70	889,553.65	244,191.51	261,491.78		
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	13,745.38	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	2000 0000	(13,745.38)	1	0.00	0.00	2,00	0.07

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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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			826,947.32	889,553.65	244,191.51	261,491.78	1, 1,	
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	635,866.23	635,866.23		635,866.23	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)			635,866.23	635,866.23		635,866.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			635,866.23	635,866.23		635,866.23		
2) Ending Balance, June 30 (E + F1e)			1,462,813.55	1,525,419.88		897,358.01		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	424,070.70	212,798.94		190,640.27		
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	489,311.15	738,607.24		50,492.96		
e) Unassigned/Unappropriated						361		
Reserve for Economic Uncertainties		9789	545,433.00	570,014.00		581,458.81		
Unassigned/Unappropriated Amount		9790	(1.30)	(0.30)	A CHIES VINCINI	70,765.97		

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B)
LCFF SOURCES	Coues	101	(e)	(0)	(0)	(5)	(F)
			,				
Principal Apportionment State Aid - Current Year	8011	10,532,195,00	10,389,950,00	6,636,886,00	10,129,537.00	(260,413.00)	-2.5%
Education Protection Account State Aid - Current Year	8012	2,112,186.00	2,571,526.00	1,275,076,00	2,586,025.00	14,499.00	0.6%
State Aid - Prior Years	8019	0.00	0.00	34,384,00	0.00	0.00	0.09
Tax Relief Subventions	0010	0,00	5.50	01,001.00	0,00	0.00	0,07
Homeowners' Exemptions	8021	55,045.51	54,170,00	27,675,78	54,170.00	0.00	0.09
Timber Yield Tax	8022	0.00	0.00	1,911.09	1,911.09	1,911.09	Nev
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.09
County & District Taxes							
Secured Roll Taxes	8041	3,989,681.53	4,349,043.00	2,344,386.64	4,349,043.00	0,00	0.09
Unsecured Roll Taxes	8042	209,583,93	227,028.00	216,285.30	227,028,00	0.00	0.09
Prior Years' Taxes	8043	0.00	203,145.16	184,937.48	203,145.16	0,00	0.09
Supplemental Taxes	8044	0.00	0,00	37,642,96	34,833,74	34,833.74	Nev
Education Revenue Augmentation Fund (ERAF)	8045	0.00	(419.663.00)	0.00	(419.663.00)	0.00	0.09
Community Redevelopment Funds	0040	0.00	(419,000.00)	0.00	(413,003,00)	0.00	0,07
(SB 617/699/1992)	8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from							
Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0_00	0.09
Miscellaneous Funds (EC 41604)	8081	0.00	0.00	0.00	0.00	0.00	0.00
Royalties and Bonuses	8082		0.00	0,00	0.00	0.00	0.09
Other In-Lieu Taxes	8082	0.00	0,00	0,00	0.00	0.00	0.09
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.09
Subtotal, LCFF Sources		16,898,691,97	17,375,199.16	10.759.185.25	17,166,029.99	(209,169.17)	-1.29
		19,000,000,000	11,010,100,10	1011001100120	111,700,020,00	(200,100.11)	
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year 0000	8091	(243,771.00)	0.00	0.00	0.00	0.00	0.09
All Other LCFF							
Transfers - Current Year All Other	8091	243,771.00	0.00	0.00	0.00	0.00	0.09
Transfers to Charter Schools in Lieu of Property Taxes	8096	(99,796.00)	(95,583.00)	0.00	(144,932,00)	(49,349.00)	51.69
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, LCFF SOURCES		16,798,895,97	17,279,616.16	10,759,185,25	17,021,097.99	(258,518.17)	-1.5%
FEDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Entitlement	8181	262,397.00	262,397.00	0.00	262,397.00	0.00	0,0%
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.09
Forest Reserve Funds	8260	19,145.53	19,145,53	0.00	0.00	(19,145.53)	-100.09
Flood Control Funds	8270	0.00		0.00	0.00	0.00	0.09
Wildlife Reserve Funds	8280	0.00		0.00	0.00	0.00	0.09
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Contracts Between LEAs	8285	0.00		0.00	0.00	0.00	0.09
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.09
NCLB: Title I, Part A, Basic Grants	0201	0.00	5.00	0.00	5.00	0,00	0,0
Low-Income and Neglected 3010	8290	450,000.00	506,739.71	304,218.00	500,707,71	(6,032.00)	-1.29
NCLB: Title I, Part D, Local Delinquent Program 3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality 4035	8290	97,000.00	100,186.00	25,333.00	100,248.00	62.00	0.19

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 III, Immigration Education								
Program	4201	8290	0.00	8,244.00	4,110.00	8,194.00	(50.00)	-0.69
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	53,051.00	57,614.00	34,838,00	57,367.00	(247.00)	-0.4%
NCLB: Title V, Part B, Public Charter Schools	1010	2000	0.00		0.00	0.00		0.00
Grant Program (PCSGP)	4610 3011-3020, 3026-	8290	0.00	0,00	0,00	0,00	0.00	0.0
Other No Child Left Behind	3205, 4036-4126, 5510	8290	45,231.30	39,536.00	19,768.00	39,536.00	0.00	0.0
Vocational and Applied Technology Education	3500-3699	8290	0,00	22,468.00	0.00	22,468.00	0.00	0.0
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0
All Other Federal Revenue	All Other	8290	1,395.00	1,395,00	0.00	2,072.00	677,00	48.5
TOTAL, FEDERAL REVENUE			928,219.83	1,017,725.24	388,267,00	992,989.71	(24,735.53)	-2.4
THER STATE REVENUE								
Other State Apportionments								
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.
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0,
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0,1
Child Nutrition Programs	7111 011101	8520	0.00	0.00	0.00	0.00	0.00	0,1
Mandated Costs Reimbursements		8550	0.00	220,674.00	206,526.00	220,674.00	0.00	0.
Lottery - Unrestricted and Instructional Materia		8560	334,464.00	374,431.53	97,418.14	374,431.53	0,00	0.
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0,00	0,
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00		0.00	0.00	0.00	0,
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.
Healthy Start	6240	8590	0.00		0.00	0.00	0.00	0,
Specialized Secondary	7370	8590	0.00		0.00	0.00	0.00	0.
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.
Quality Education Investment Act	7400	8590	0.00		0.00	0.00	0.00	0.
Common Core State Standards							107.000	
Implementation	7405	8590	0.00		0.00	0.00	0.00	0.
All Other State Revenue	All Other	8590	41,725.00	57,310.00	18,581.36	57,310.00	0.00	0.

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
OTHER LOCAL REVENUE	Resource Codes	Codes	(A)	(6)	(0)	(6)	(E)	(F)
THE RESOLUTION OF THE PERSON O								
Other Local Revenue County and District Taxes								
Other Restricted Levies				ľ				
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.09
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	0,00
Supplemental Taxes		8618	0.00	0.00	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		
		0022	0.00	0.00	0.00	0.00	0,00	0.09
Community Redevelopment Funds  Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent No	on-LCFF							
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.09
Sales								
Sale of Equipment/Supplies		8631	0.00	0,00	0,00	0.00	0.00	0.09
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0,00	0,09
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00
Leases and Rentals		8650	45,125.00	36,125.00	33,948.08	36,125,00	0,00	0.0
Interest		8660	6,000.00	6,000.00	17,125.23	25,000.00	19,000.00	316,7
Net Increase (Decrease) in the Fair Value	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0,00
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.09
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0,09
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0,09
Interagency Services		8677	23,458.09	67,958.09	5,127.37	61,500.00	(6,458.09)	-9,5
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjus	stment	8691	0.00	0.00	0.00	0.00	0,00	0,0
Pass-Through Revenues From Local Sou	urces	8697	0.00	0.00	0.00	0.00	0.00	0.0
All Other Local Revenue		8699	42,105.26	42,105.26	34,766,25	66,263.95	24,158.69	57.4
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In		8781-8783	171,454.00	171,454.00	85,727.00	171,454.00	0.00	0,0
Transfers Of Apportionments								
Special Education SELPA Transfers								Transacti
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	6500	8792	616,606.00	616,606.00	419,643.00	616,606.00	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	0.0
•	6360	8793	0.00		0.00	0.00	0.00	0.0
From JPAs Other Transfers of Appartianments	0300	0133	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	0.0
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In from All Others	7.11. 011101	8799	0.00		0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		0,33	904,748.35		596,336.93	976,948.95	36,700.60	3.9
TOTAL, OTHER LOCAL REVENUE			504,740.33	94U,240.35	590,550,95	310,340,33	30,700.00	3.9

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				1.	1-1-	\ <del>-</del> /	.,,
Certificated Teachers' Salaries	1100	6,667,513,08	6,806,619.74	4,203,634.78	6,834,574.19	(27,954.45)	-0.4%
Certificated Pupil Support Salaries	1200	379,941.00	457,907.11	294,152.19	457,907.11	0.00	0,0%
Certificated Supervisors' and Administrators' Salaries	1300	1,039,475.00	820,006.85	540,609.04	820,006.85	0,00	0.0%
Other Certificated Salaries	1900	0.00	0,00	0.00	0.00	0,00	0.0%
TOTAL, CERTIFICATED SALARIES		8,086,929.08	8,084,533,70	5,038,396.01	8,112,488.15	(27,954.45)	-0.3%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	609,101.00	618,060.73	390,464.73	654,420.73	(36,360.00)	-5,9%
Classified Support Salaries	2200	788,983.00	892,052,50	569,656.04	909,978.34	(17,925.84)	-2.0%
Classified Supervisors' and Administrators' Salaries	2300	294,940.00	288,811.76	184,085.04	320,209.40	(31,397.64)	-10,9%
Clerical, Technical and Office Salaries	2400	500,262,00	510,899.25	320,601.91	495,027.08	15,872.17	3,1%
Other Classified Salaries	2900	161,210.00	164,434,20	121,826.95	192,435,28	(28,001.08)	-17.0%
TOTAL, CLASSIFIED SALARIES		2,354,496.00	2,474,258.44	1,586,634.67	2,572,070,83	(97,812.39)	-4.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	769,394.29	712,013.00	436,610,56	703,380.18	8,632.82	1.29
PERS	3201-3202	278,479.00	292,701.01	171,413.61	300,525,97	(7,824.96)	-2,7%
OASDI/Medicare/Alternative	3301-3302	296,767,25	301,085.07	183,195.97	306,542.00	(5,456.93)	-1.89
Health and Welfare Benefits	3401-3402	2,960,743.64	2,798,394.75	1,737,745.38	2,784,158.84	14,235.91	0.5%
Unemployment Insurance	3501-3502	5,400.39	5,262.99	3,306.43	5,356.70	(93.71)	-1.89
Workers' Compensation	3601-3602	208,263.85	234,360.31	147,636.09	236,779.73	(2,419.42)	-1,0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0,0%
OPEB, Active Employees	3751-3752	400,636.41	376,104.76	213,689.35	378,164.90	(2,060.14)	-0.5%
Other Employee Benefits	3901-3902	80,445.00	5,742.00	4,176.00	43,471.35	(37,729.35)	-657.1%
TOTAL, EMPLOYEE BENEFITS		5,000,129.83	4,725,663.89	2,897,773.39	4,758,379.67	(32,715.78)	-0.79
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	50,175,00	52,384.77	39,844.90	51,087,26	1,297.51	2.5%
Books and Other Reference Materials	4200	16,832.62	20,290.70	15,993.71	22,885,72	(2,595.02)	-12,8%
Materials and Supplies	4300	445,697.33	668,069.99	359,152.44	599,112.76	68,957.23	10,3%
Noncapitalized Equipment	4400	3,806,43	136,293.02	35,792.89	246,099.69	(109,806.67)	-80,6%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		516,511.38	877,038.48	450,783.94	919,185.43	(42,146.95)	-4.8%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0,00	0.00	0,00	0.00	0.00	0.09
Travel and Conferences	5200	24,827.11	51,662.62	26,023.48	74,515.97	(22,853.35)	-44.29
Dues and Memberships	5300	7,250.00	17,035.00	6,051.66	17,035.00	0.00	0.09
Insurance	5400-5450	166,377.00	127,088.50	117,113.00	127,088.50	0.00	0.09
Operations and Housekeeping Services	5500	501,488,00	511,541.00	336,651.84	511,541.00	0.00	0,0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	254,931.16	240,388.95	120,663.37	230,796.55	9,592.40	4.0%
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	1,030,820.82	1,454,493.72	971,065.45	1,570,708.14	(116,214.42)	-8.0%
Communications	5900	41,761.07	47,581.07	49,717.10	66,465.11	(18,884.04)	-39.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		2,027,455.16	2,449,790.86	1,627,285.90	2,598,150.27	(148,359.41)	- <b>6</b> .19

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)
APITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0,00	0.00	0.0
Land Improvements		6170	0.00	0,00	4,900.00	4,900.00	(4,900.00)	N
Buildings and Improvements of Buildings		6200	0.00	0.00	14,999.00	74,999.00	(74,999.00)	N
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	19,899.00	79,899.00	(79,899.00)	N
THER OUTGO (excluding Transfers of Indire	ect Costs)							
<b>Fuition</b>								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.
Tuition, Excess Costs, and/or Deficit Payment Payments to Districts or Charter Schools	ts	7141	0.00	0.00	0,00	0.00	0.00	0,
Payments to County Offices		7142	0.00	45,207.00	30,445.00	60.890.00	(15,683.00)	-34
Payments to JPAs		7143	0.00	0,00	0.00	0.00	0.00	0.
Transfers of Pass-Through Revenues		,,,,	0,00	5,55	0.00		5.55	
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.
To County Offices		7212	0.00	0.00	0.00	0.00	0,00	0.
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.
Special Education SELPA Transfers of Apport							27.00	23
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.
To County Offices	6500	7222	0.00	0,00	0.00	0,00	0.00	0.
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.
Other Transfers of Apportionments	All Other	7221-7223	181,839.00	181,839.00	112,669.00	181,839.00	0.00	0.
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.
Debt Service								
Debt Service - Interest		7438	0.00	12,135.05	12,135.05	12,135.05	0.00	0.
Other Debt Service - Principal		7439	0.00	149,985.21	46,101.21	86,923.00	63,062.21	42.
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)		181,839.00	389,166.26	201,350.26	341,787.05	47,379.21	12.
THER OUTGO - TRANSFERS OF INDIRECT	соѕтѕ							
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, OTHER OUTGO - TRANSFERS OF I	NDIRECT COSTS		0.00	0.00	0.00	0.00	0.00	0,
OTAL, EXPENDITURES			18,167,360.45	19,000,451.63	11,822,123.17	19,381,960.40	(381,508.77)	-2.

Description Resou	Object irce Codes Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIff (E/B) (F)
NTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and							
Redemption Fund	8914	0.00	0.00	0,00	0.00	0.00	0.09
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	7611	0.00	0,00	0.00	0.00	0.00	0.09
To: Special Reserve Fund	7612	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/							
County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund	7616	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7619	13,745.38	0.00	0.00	0.00	0,00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		13,745.38	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES							
SOURCES							
State Apportionments	8931	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments Proceeds	9931	0.00	0.00	0.00	0.00	0,00	0.07
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	0.09
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.09
USES							
Transfers of Funds from							
Lapsed/Reorganized LEAs	7651	0,00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS			SE ALONDOS				
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		
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES							

**Orland Joint Unified** Glenn County

Resource

4035

4203

5810

6230 6300

6500

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

11 75481 0000000 Form 01I

	2014-15			
Description	Projected Year Totals			
NCLB: Title II, Part A, Teacher Quality	0.08			
NCLB: Title III, Limited English Proficient (LE	0.06			
Other Restricted Federal	3,323.83			
California Clean Energy Jobs Act	103.926.00			

44,049.52

15,141.90

Printed: 3/17/2015 9:42 PM

9010 Other Restricted Local 24,198.88 Total, Restricted Balance 190,640.27

California Clean Energy Jobs Act

Lottery: Instructional Materials

Special Education

# MULTI YEAR

		Projected Year	%		%	
	Object	Totals	Change	2015-16	Change	2016-17
Description	Object Codes	(Form 011) (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols, E-C/C) (D)	Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;	Cours	1637	197	12/	127	147
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	17,021,097.99	10.74%	18,849,252.00	4.03%	19,609,612,00
2. Federal Revenues	8100-8299	992,989.71	-1,22%	980,867.00	0.00%	980,867.00
3. Other State Revenues	8300-8599	652,415.53	-26,24%	481,233.00	-1.24%	475,253,00 763,606,00
4. Other Local Revenues	8600-8799	976,948.95	-17.95%	801,606.00	-4.74%	763,606,00
5. Other Financing Sources a. Transfers In	8900-8929	0.00	0.00%	0,00	0.00%	0.00
b. Other Sources	8930-8979	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)		19,643,452.18	7.48%	21,112,958.00	3.39%	21,829,338.00
B. EXPENDITURES AND OTHER FINANCING USES		W/Marian			500 Barrier	
Certificated Salaries						
a. Base Salaries		AND SECURITY	ASSESSED TO SERVICE	8,112,488.15		8,378,264.47
b. Step & Column Adjustment	I	CENT OF TREES	WEST SUBSE	121,687.32		125,673,96
c. Cost-of-Living Adjustment		1 2 1		0.00		0.00
d. Other Adjustments		\$ : 10 LS 154		144,089,00		186,177.28
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	8,112,488.15	3.28%	8,378,264.47	3.72%	8,690,115,71
2. Classified Salaries			THE REAL PROPERTY.			
a. Base Salaries		20 S T 100 S	selft result for all	2,572,070.83		2,634,371,44
b. Step & Column Adjustment		The state of		38,581.07		17,705,57
c. Cost-of-Living Adjustment		A DESCRIPTION OF THE PARTY OF T		0.00	MANUAL SAME	0.00
d. Other Adjustments				23,719.54		18,390,98
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,572,070.83	2.42%	2,634,371.44	1,37%	2,670,467.99
3. Employee Benefits	3000-3999	4,758,379.67	12.03%	5,330,834.01	6.48%	5,676,382,17
4. Books and Supplies	4000-4999	919,185.43	-2,68%	894,579.00	2.24%	914,575,62
5. Services and Other Operating Expenditures	5000-5999	2,598,150.27	-12.31%	2,278,420.65	2.30%	2,330,824.41
6. Capital Outlay	6000-6999	79,899.00	190.99%	232,500,00	7.53%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	341,787.05	51.71%	518,535.00	8,98%	565,122.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0,00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	196,434.52	11.13%	218,293,38
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		Military	Michigan No. 1911	0,00		0,00
11. Total (Sum lines B1 thru B10)		19,381,960.40	5.58%	20,463,939.09	4.16%	21,315,781.28
C. NET INCREASE (DECREASE) IN FUND BALANCE					2 31 IZ/78	
(Line A6 minus line B11)		261,491.78		649,018.91	E SELECTION OF THE PARTY OF THE	513,556.72
D. FUND BALANCE			2=(2) (10)			
1. Net Beginning Fund Balance (Form 011, line F1e)		635,866.23		897,358.01	The same of the	1,546,376,92
2. Ending Fund Balance (Sum lines C and D1)		897,358.01		1,546,376.92	THE RELEASE OF THE PERSON NAMED IN	2,059,933.64
3. Components of Ending Fund Balance (Form 01I)					NEW TWO IS IN	
a. Nonspendable	9710-9719	4,000.00	THE PERSON NAMED IN	4,000,00	The same	4,000,00
b. Restricted	9740	190,640.27		126,280.86		60,318.54
c. Committed					000000000000000000000000000000000000000	
Stabilization Arrangements	9750	0.00	24 ST 85	0.00		0.00
2. Other Commitments	9760	0.00		0.00		0,00
d, Assigned	9780	50,492.96	DESIGNATION OF THE PERSON OF T	741,449.00	Direction of Children	1,158,502.33
e. Unassigned/Unappropriated					RE 16 PAGE	
1. Reserve for Economic Uncertainties	9789	581,458.81		613,918.17		639,473.44
2. Unassigned/Unappropriated	9790	70,765.97		60,728.89	TO HE TELES	197,639,33
f. Total Components of Ending Fund Balance					A SUCCESSION OF THE SECOND	
(Line D3f must agree with line D2)		897,358.01	ALL COLOURS	1,546,376.92		2,059,933.64

	Object	Projected Year Totals (Form 01I)	% Change (Cols. C-A/A)	2015-16 Projection	% Change (Cols. E-C/C)	2016-17 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund			A 10 10 10 10 10 10 10 10 10 10 10 10 10		ANGLE VEG	
a. Stabilization Arrangements	9750	0.00		0.00		0_0
b. Reserve for Economic Uncertainties	9789	581,458.81		613,918,17		639,473,4
c. Unassigned/Unappropriated	9790	70,766.27		60,728.89		197,639.3
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(0.30)	10000	0.00		0,0
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			No. of Participation of the Pa			
a. Stabilization Arrangements	9750	0.00		0.00		0.0
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.0
c. Unassigned/Unappropriated	9790	0.00		0,00		0.0
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		652,224.78		674,647,06		837,112.7
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.37%		3.30%		3.93
RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a		7.				
special education local plan area (SELPA):		500000000000000000000000000000000000000				
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	9350					
		Elling the second management				
education pass-through funds.		and the second second				
education pass-through funds:  1. Enter the name(s) of the SELPA(s):						
1. Enter the name(s) of the SELPA(s):						
Enter the name(s) of the SELPA(s):  2. Special education pass-through funds						
Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540,						
Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for						
Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.0
1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA		0.00		0.00		0.0
1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d				0.00		0.0
1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e;	enter projections)	0.00 2,143.98		0.00 2,116.80		
1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e;  3. Calculating the Reserves	enter projections)	2,143.98				2,081.4
1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)						
1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e;  3. Calculating the Reserves		2,143.98		2,116.80		2,081.4
1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		2,143.98 19,381,960.40		2,116.80 20,463,939.09		2,081.4 21,315,781.2
1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses)		2,143.98 19,381,960.40 0.00		2,116.80 20,463,939.09 0.00		2,081.4 21,315,781.1 0.0
1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		2,143.98 19,381,960.40 0.00		2,116.80 20,463,939.09 0.00		2,081.4 21,315,781.4 0.0 21,315,781.4
1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2,143.98 19,381,960.40 0.00 19,381,960.40		2,116.80 20,463,939.09 0.00 20,463,939.09 3%		2,081. 21,315,781. 0.0 21,315,781.
1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)		2,143.98 19,381,960.40 0.00 19,381,960.40		2,116.80 20,463,939.09 0.00 20,463,939.09		2,081.4 21,315,781.1 0.0
1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount		2,143.98 19,381,960.40 0.00 19,381,960.40 3% 581,458.81		2,116.80 20,463,939.09 0.00 20,463,939.09 3% 613,918.17		2,081.4 21,315,781.1 0.0 21,315,781.1 639,473.4
1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)		2,143.98 19,381,960.40 0.00 19,381,960.40		2,116.80 20,463,939.09 0.00 20,463,939.09 3%		2,081. 21,315,781. 0.0 21,315,781.

		Projected Year	%		%	
		Totals	Change	2015-16	Change	2016-17
	Object	(Form 01I)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C a	nd E;					
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	17,021,097.99	10.74%	18,849,252.00	4.03%	19,609,612.00
2. Federal Revenues	8100-8299	2,072.00	0.00%	2,072.00	0.00%	2,072.00
3. Other State Revenues	8300-8599	523,227.30	-30.80%	362,096.00	-1.30%	357,371.00
4. Other Local Revenues	8600-8799	360,342.95	-48.66%	185,000.00	-20,54%	147,000.00
5. Other Financing Sources	8900-8929	0.00	0,00%	0.00	0.00%	0_00
a. Transfers In b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,847,861.89)	21.02%	(2,236,247.63)	9.66%	(2,452,293.42)
6. Total (Sum lines A1 thru A5c)		16,058,878.35	6.87%	17,162,172.37	2.92%	17,663,761.58
B. EXPENDITURES AND OTHER FINANCING USES			WYS STATE			
1997						
1. Certificated Salaries		6400		7.066.621.66	200-25-0-35-55	7 764 675 62
a. Base Salaries				7,066,631.66	The last of the la	7,264,675.63
b. Step & Column Adjustment				105,999.47		108,970.13
c. Cost-of-Living Adjustment			Will Evaluate the		SCHOOL STATE	00.000.61
d. Other Adjustments				92,044.50		93,088,64
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,066,631,66	2.80%	7,264,675.63	2.78%	7,466,734.40
2. Classified Salaries						
a. Base Salaries		Control of the last	A CONTRACTOR OF THE PARTY OF TH	1,573,517.07		1,615,480.51
b. Step & Column Adjustment			作表现人	23,602.76	No.	2,422.21
c. Cost-of-Living Adjustment						
d. Other Adjustments				18,360.68		12,923.41
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,573,517.07	2.67%	1,615,480.51	0.95%	1,630,826.13
3. Employee Benefits	3000-3999	3,750,168.32	11,79%	4,192,474.15	6.59%	4,468,712.12
4. Books and Supplies	4000-4999	507,706,73	-10.87%	452,506.43	2.30%	462,914.08
5. Services and Other Operating Expenditures	5000-5999	2,338,146.01	-12.07%	2,055,916,24	2,30%	2,103,202.31
6. Capital Outlay	6000-6999	64,900.00	258.24%	232,500.00	7,53%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	341,787.05	51.71%	518,535.00	8.98%	565,122.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(78,088.28)	2.10%	(79,728.13)	2.30%	(81,561.88)
9. Other Financing Uses	7300-7399	(70,000.20)	2,1070	(77,720,13)	2.3070	(01,501,00
a. Transfers Out	7600-7629	0.00	0.00%	196,434.52	11.13%	218,293.38
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)		a life coating	Stell fell trays is styl	0.00	85 AC STATE	0.00
11. Total (Sum lines B1 thru B10)		15,564,768.56	5,68%	16,448,794.35	3.86%	17,084,242.54
C. NET INCREASE (DECREASE) IN FUND BALANCE		10,000,000	845 CL 25 CM		100 100 200	
(Line A6 minus line B11)		494,109.79	Mary Barry	713,378.02	(A) ES (A) (A) (A)	579,519.04
		15 1,105,75		7.1010.1010	ASSESSED OF THE PARTY OF THE PA	
D. FUND BALANCE			WALS US TO	mac m10 04		1 400 000 00
1. Net Beginning Fund Balance (Form 01I, line Fle)		212,608.25		706,718.04		1,420,096,06
2. Ending Fund Balance (Sum lines C and D1)		706,718.04		1,420,096.06		1,999,615.10
3. Components of Ending Fund Balance (Form 01I)		1.00000010000	<b>可用的是属的</b>		THE REPORT OF	
a. Nonspendable	9710-9719	4,000.00		4,000.00		4,000.00
b. Restricted	9740	THE PERSON	行為是是			, 0/W II 9 70
c. Committed						
1. Stabilization Arrangements	9750	0.00	TOST OF THE STATE OF	0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	50,492.96	WAR STANKE	741,449.00		1,158,502.33
e. Unassigned/Unappropriated	2.55	7.1,	HA DE SEE		12 1 S. M.	
Reserve for Economic Uncertainties	9789	581,458.81	E CONTROLL	613,918.17		639,473.44
2. Unassigned/Unappropriated	9790	70,766.27		60,728.89		197,639.33
f. Total Components of Ending Fund Balance	2120	10,700.21	HEAT THE RE	33,,23,03		
(Line D3f must agree with line D2)		706,718,04		1,420,096.06		1,999,615.10
(Line D31 must agree with line D2)		700,718.04	THE RESERVE OF THE PARTY OF THE	1,720,070.00		1,777,013.10

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES					1 STORY 2 V	
1. General Fund		1 1	THE RESERVED			
a, Stabilization Arrangements	9750	0.00		0.00	18 ST ST 1	0.00
b. Reserve for Economic Uncertainties	9789	581,458.81	THE RESERVE	613,918.17		639,473.44
c. Unassigned/Unappropriated	9790	70,766.27	TO BE WIT	60,728.89		197,639.33
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		1				
a Stabilization Arrangements	9750	0,00	WEST TO THE STATE OF THE STATE	0.00	163 16 312 16	0.00
b. Reserve for Economic Uncertainties	9789	0.00	VIZING TOURS	0,00	50.7 2 / Suppl	0.00
c. Unassigned/Unappropriated	9790	0.00		0,00	Stell I will like	0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		652,225.08		674,647,06		837,112,77

### F. ASSUMPTIONS

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

		Projected Year	%		%	
		Totals	Change	2015-16	Change	2016-17
	Object	(Form 01I)	(Cols. C-A/A)	Projection	(Cols, E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E.						
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.000/	
2. Federal Revenues	8100-8299	990,917.71	-1.22%	978,795.00	0.00%	978,795.00
3. Other State Revenues	8300-8599	129,188.23	-7.78%	119,137.00	-1.05%	117,882.00
4. Other Local Revenues	8600-8799	616,606.00	0.00%	616,606.00	0.00%	616,606.00
5. Other Financing Sources	1					
a. Transfers In b. Other Sources	8900-8929	0.00	0,00%	0.00	0.00%	0.00
c. Contributions	8930-8979 8980-8999	0,00 1,847,861,89	0.00% 21.02%	0.00 2,236,247.63	0.00% 9.66%	0.00 2,452,293.42
6. Total (Sum lines A1 thru A5c)	0,000-0,000	3,584,573.83	10.22%	3,950,785.63	5.44%	
B. EXPENDITURES AND OTHER FINANCING USES		3,364,373.63	10.2276	3,730,763.03	J.4470	4,165,576.42
1. Certificated Salaries			CONTRACTOR OF THE STATE OF THE			
a. Base Salaries				1,045,856.49		1,113,588.84
b. Step & Column Adjustment			S 275 5 12	15,687.85		16,703.83
c. Cost-of-Living Adjustment					and the state of	
d. Other Adjustments			The state of the s	52,044.50	00 (GI) = 11 (S	93,088.64
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,045,856.49	6.48%	1,113,588,84	9.86%	1,223,381.31
2. Classified Salaries			- 15 Miles			
a. Base Salaries				998,553,76		1,018,890.93
b. Step & Column Adjustment			SHISTORIAL TO	14,978,31	4	15,283,36
c. Cost-of-Living Adjustment						
d. Other Adjustments				5,358.86		5,467.57
e, Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	998,553.76	2.04%	1,018,890.93	2.04%	1,039,641.86
3. Employee Benefits	3000-3999	1,008,211.35	12.91%	1,138,359.86	6,09%	1,207,670.05
4. Books and Supplies	4000-4999	411,478.70	7.44%	442,072,57	2.17%	451,661.54
5. Services and Other Operating Expenditures	5000-5999	260,004.26	-14.42%	222,504.41	2,30%	227,622.10
6. Capital Outlay	6000-6999	14,999.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0,00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	78,088.28	2.10%	79,728.13	2,30%	81,561.88
9. Other Financing Uses	i		1			
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)			A NEW YEAR		TO STAND	
11. Total (Sum lines B1 thru B10)		3,817,191.84	5.19%	4,015,144.74	5.39%	4,231,538.74
C. NET INCREASE (DECREASE) IN FUND BALANCE			Sale Day 2		Bridge Control	
(Line A6 minus line B11)		(232,618.01)	ON BUSY STATE	(64,359.11)	I/EII/EXTENSION SYLES	(65,962.32)
D. FUND BALANCE			<b>第二章 图</b>			
Net Beginning Fund Balance (Form 01I, line F1e)		423,257.98	The second second	190,639,97		126,280.86
2. Ending Fund Balance (Sum lines C and D1)		190,639.97		126,280.86		60,318.54
3. Components of Ending Fund Balance (Form 01I)			Wisker In College		THE RESERVE	
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	190,640.27	Maria In	126,280.86		60,318.54
c. Committed	ĺ	PAY JET LIE	21 7 100		MONTH AND RIVER	NOW HE EX
Stabilization Arrangements	9750	A STANDAY		HISE LESS IVE	No. of the last of	
2. Other Commitments	9 <b>7</b> 60	TO SEE STREET				
d. Assigned	9780			A 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
e. Unassigned/Unappropriated				RE VENEZA		
1, Reserve for Economic Uncertainties	9789			To your		ALL RESPONDE
2. Unassigned/Unappropriated	9790	(0.30)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		190,639.97		126,280.86		60,318,54

### 2014-15 Second Interim General Fund Multiyear Projections Restricted

Orland Joint Unified Glenn County

11 75481 0000000 Form MYPI

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES		Section 1985		The sale was		3.430 - 300
1. General Fund						
a. Stabilization Arrangements	9750				SE TOST	
b. Reserve for Economic Uncertainties	9789	The second	ST. 55.			
c. Unassigned/Unappropriated Amount	9790	23.4 (1) 20 20 20	SE SECTION STATE			
(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	08 =10/101		to John N. A.	West World	
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	用 化三、品价 生活				
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

## OTHER FUNDS

# Orland Joint Unified School District Second Interim Funds 13 - 67 2014-2015

	FUND 13	FUND 14	FUND 17	FUND 21	FUND 25	FUND 35	FUND 40	FUND 51	FUND 67
	Cafeteria	Deferred Maintenance	Special Reserve Non-Capital	Building Fund	Developer Fees	Co Sch Facility	Special Reserve Capital	Bond Redemption	Self-Insured
Revenues Federal Resources Other State Other Local	859,587 70,650 176,542	iii	i i i	200	90,126	80° 15 E	91 SEC 15		9 9 90
Total Revenues	\$1,106,779	- \$	- \$	\$ 500	\$ 90,126	- \$	- \$		· <del>69</del>
Expenditures									
Classified Salaries	342,184	î	Ê	III.	103	(:#6)	(31)		()
Employee Benefits Books and Supplies	221,572 478 991	9 0			r j	E di	r r		е к
Services & Operating	37,027	ř	•	1901	89	(3)	а		ì
Capital Outlay	į	î	î	ń	ı (i	1000	G <b>I</b> LE		(0
Other Outgo	30 3	<b>(</b>	. )	293,835	35,840	10 1	10 1		1869 B
Total Expenditures	\$ 1.079.773	₩.	69	\$ 293,835	\$ 35,840	· •	- <del>69</del>	· 49	· &9
Excess (Deliciency) Revenues Over Expenses	27,006	(6		(293,335)	54,286	ĵ.	Ĭ.	Ē	0 9
Interfund Transfers In (Out)	t	-	9	î	i	,			
Net Increase(Decrease) to Fund Balance	\$ 27,006	·	, \$	\$ (293,335)	\$ 54,286	€9	€	·	<b>9</b>
Beginning Fund Balance As of July 1- Unaudited	\$ 426,860	\$ 708	\$ 333	\$ 339,922	\$ 86,883	\$ 636	€	\$ 1,375,889	\$ 68,592
Ending Fund Balance June 30 - Unaudited	\$ 453,866	\$ 708	\$ 333	\$ 46,587	\$141,169	\$ 636	•	\$ 1,375,889	\$ 68,592

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							S Zelli	
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	859,586,95	859,586.95	527,004.36	859,586.95	0.00	0.0%
3) Other State Revenue		8300-8599	70,650.00	70,650.00	43,958.97	70,650.00	0,00	0,0%
4) Other Local Revenue		8600-8799	176,542.00	176,542.00	78,921.69	176,542.00	0,00	0.0%
5) TOTAL REVENUES			1,106,778.95	1,106,778.95	649,885.02	1,106,778.95	JULE V	
8. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0,00	0.0%
2) Classified Salaries		2000-2999	342,184.00	342,184.00	225,294.11	342,184.00	0.00	0.0%
3) Employee Benefits		3000-3999	221,572.00	221,572.00	132,534.20	221,572.00	0.00	0.0%
4) Books and Supplies		4000-4999	470,783.95	470,783.95	263,249.57	478,990.70	(8,206.75)	-1.7%
5) Services and Other Operating Expenditures		5000-5999	72,239.00	72,239.00	14,924.58	37,026.50	35,212,50	48,7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,106,778.95	1,106,778.95	636,002.46	1,079,773.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	13,882.56	27,005.75		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In		6900-8929	0.00	0.00	0.00	0.00		0.00
b) Transfers Out		7600-7629	0.00				0.00	0.0%
2) Other Sources/Uses		7000-7029	0,00	0.00	0.00	0.00	0.00	0.0%
a) Sources a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0,00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	13,862.56	27,005.75	WALL TO SERVICE	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	426,859.98	426,859.98		426,859.98	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		426,859.98	426,859.98		426,859.98		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		426,859.98	426,859.98		426,859.98		
2) Ending Balance, June 30 (E + F1e)		426,659.98	426,859.98		453,865.73		
Components of Ending Fund Balance a) Nonspendable		.5					
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Restricted c) Committed	9740	250,061.00	250,061.00		277,066.75		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	176,798.98	176,798.98		176,798.98		
e) Unassigned/Unappropriated	9789	0.00					
Reserve for Economic Uncertainties  Unassigned/Unappropriated Amount	9789	0.00	0.00		0.00		

11 75481 0000000 Form 13I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	859,586.95	859,586.95	499,685.76	859,586,95	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	27,318.60	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			859,586.95	859,586.95	527,004,36	859,586,95	0.00	0.09
OTHER STATE REVENUE								
Child Nutrition Programs		8520	70,650.00	70,650.00	43,958.97	70,650,00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			70,650.00	70,650,00	43,958,97	70,650.00	0.00	0.09
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	176,142.00	176,142.00	77,620.73	176,142.00	0.00	0.09
Leases and Rentals		8650	0.00	0,00	0.00	0.00	0.00	0,09
Interest		8660	400_00	400.00	103.40	400.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts								
Interagency Services		8677	0,00	0.00	0.00	0.00	0_00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0_00	1,197,56	0.00	0_00	0.09
TOTAL, OTHER LOCAL REVENUE			176,542.00	176,542.00	78,921.69	176,542.00	0.00	0.09
TOTAL REVENUES			1,106,778.95	1,106,778.95	649,885.02	1,106,778.95	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 Column B & D (F)
CERTIFICATED SALARIES								
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 Support Salaries		2200	291,638.00	291,638.00	195,257.27	291,638.00	0.00	0,0%
Classified Supervisors' and Administrators' Salaries		2300	42,045 00	42,045.00	30,036.84	42,045.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0,00	0.0%
Other Classified Salaries		2900	8,501.00	8,501.00	0.00	8,501.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			342,184,00	342,184.00	225,294.11	342,184.00	0.00	0_0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0_00	0.00	0.00	0.00	0.0%
PERS		3201-3202	40,036.00	40,036.00	24,439.88	40,036.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	26,178.00	26,178.00	15,787.36	26,178.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	137,405.00	137,405.00	79,887.05	137,405.00	0.00	0.0%
Unemployment Insurance		3501-3502	171.00	171.00	112,95	171,00	0,00	0.0%
Workers' Compensation		3601-3602	6,867.00	6,867.00	5,072.84	6,867.00	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	10,915.00	10,915.00	7,234.12	10,915.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, EMPLOYEE BENEFITS			221,572.00	221,572.00	132,534.20	221,572.00	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		4300	50,754.95	50,754.95	19,535.89	50,754.95	0.00	0.09
Noncapitalized Equipment		4400	2,000.00	2,000.00	3,004.62	10,206.75	(8,206.75)	-410.3%
Food		4700	418,029.00	418,029,00	240,709.06	418,029.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			470,783,95	470,783,95	263,249.57	478,990.70	(8,206.75)	-1.7%

Description Resource Cod	les 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)
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	1,250.00	1,250.00	798,29	1,250.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	50,00	(50.00)	New
Insurance	5400-5450	19,780.00	19,780.00	0.00	0.00	19,780.00	100.0%
Operations and Housekeeping Services	5500	15,523.00	15,523.00	0.00	0.00	15,523,00	100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	9,000.00	9,000.00	10,426.86	9,000.00	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	26,686.00	26,686.00	3,699.43	26,726.50	(40.50)	-0.2%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		72,239.00	72,239.00	14,924,58	37,026.50	35,212.50	48,7%
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							
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0:00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		1,106,778.95	1,106,778.95	636,002.46	1,079,773.20		

11 75481 0000000 Form 13I

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	8918	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0,00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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)		0.00	0.00	0.00	0.00		

Orland Joint Unified Glenn County

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

11 75481 0000000 Form 13I

		2014/15
Resource	Description	Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	277,066.75
Total, Restr	icted Balance	277,066.75

11 75481 0000000 Form 14I

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 Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	0,00	0.00	0.50	0.00	0.00	0.09
5) TOTAL, REVENUES		0.00	0.00	0.50	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.09
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.09
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0,00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.09
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	-0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0.50	0.00		
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	0.09
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00	January	

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.50	0.00	- live -	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance	0704	707.00	707.00		707.00	0.00	0.00
a) As of July 1 - Unaudited	9791	707.99	707.99		707.99	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00		0_00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		707.99	707.99		707.99	le de la constantina	
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		707.99	707.99	Agrae Teleciszf	707.99		
2) Ending Balance, June 30 (E + F1e)		707.99	707.99		707.99		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0,00	0.00		0.00		
b) Restricted c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	707.99	707.99		707.99		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	0.00	0.00		0,00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

11 75481 0000000 Form 14I

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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0,00	0.00	0.00	0.00	0.00	0,09
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0,00	0.01
OTHER STATE REVENUE								
All Other Stale Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0,00	0.00	0,09
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0,00	0,00	0,00	0.00	0,00	0.0
Interest		8660	0.00	0.00	0.50	0.00	0,00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0,00	0.00	0.09
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			0.00	0.00	0.50	0.00	0.00	0.09
TOTAL, REVENUES			0.00	0.00	0.50	0.00	Review 1	

		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
**************************************	Resource Codes Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0,00	0.00	0.00	0.00	0.00	0.09
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0,09
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.09
PERS	3201-3202	0.00	0.00	0.00	0,00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.03
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.09
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.09
Workers' Compensation	3601-3602	0.00	0.00	0,00	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0,00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.0
BOOKS AND SUPPLIES			l),				
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies	4300	0.00	0.00	0.00	0,00	0.00	0.09
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0,00	0,0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0,00	0.00	0.0
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0,00	0.0
Professional/Consulting Services and							
Operating Expenditures	5800	0.00	0.00	0.00	0.00	0,00	.0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES	0.00	0.00	0.00	0.00	0,00	0.0
CAPITAL OUTLAY							
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0
Equipment	6400	0.00	0.00	0.00	0.00	0,00	0.0
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0
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 Cos	sts)	0.00	0.00	0.00	0.00	0.00	0.0
OTAL, EXPENDITURES		0.00	0.00	0.00	0.00		

11 75481 0000000 Form 14l

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				110-552				
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0,00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0,00	0,00	0_00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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		6980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Orland Joint Unified Glenn County

## Second Interim Deferred Maintenance Fund Exhibit: Restricted Balance Detail

11 75481 0000000 Form 14I

Resource Description		2014/15 Projected Year Totals
Total, Restr	icted Balance	0.00

## 2014-15 Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF 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	0.00	0.00	0.24	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.24	0,00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	×	0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0.24	0.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0,00	0,00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

## 2014-15 Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

11 75481 0000000 Form 17I

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.24	0.00		
F. FUND BALANCE, RESERVES							
Beginning Fund Balance     As of July 1 - Unaudited	9791	333,43	333.43		333.43	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		333,43	333.43		333.43		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		333.43	333.43		333.43		
2) Ending Balance, June 30 (E + F1e)		333.43	333.43		333.43		
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	Tell new	0.00		
b) Restricted c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0,00		0.00		
Other Assignments	9780	333.43	333.43		333,43		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

## 2014-15 Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE		4.					
Sales				Augusticum)			
Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	0.00	0.00	0.24	0.00	0.00	0.0%
Net increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0,00	0,00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		0.00	0.00	0.24	0.00	0.00	0.0%
TOTAL, REVENUES		0.00	0.00	0.24	0.00	No. 11	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	0.00	0.00	0.00	0.00	0,00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF	7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Other Sources	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	6903			0.00			
(c) TOTAL, SOURCES USES		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0,00	0.00		V-

Orland Joint Unified Glenn County

## Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

11 75481 0000000 Form 17I

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	2014/15
Resource Description	Projected Year Totals
Total, Restricted Balance	0.00

Description Re	source Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF 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	0.09
4) Other Local Revenue	8600-8799	500.00	500.00	165.32	500,00	0.00	0.09
5) TOTAL, REVENUES		500.00	500.00	165.32	500.00	ow car fine	
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	0.09
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.09
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	293,835.04	293,835.04	141,010.99	293,835.04	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		293,835,04	293,835.04	141,010.99	293,835.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(293,335.04)	(293, 335, 04)	(140,845.67)	(293,335.04)	W. W. June	
D. OTHER FINANCING SOURCES/USES		1230,000,047	(285,555,04)	(140,845.07)	(283,335.04)		
1) Interfund Transfers a) Transfers In	8900-8929	13,745.38	0.00	0.00	0.00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0,00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0,00	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		13,745.38	0.00	0.00	0.00		-

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(279,589.66)	(293,335,04)	(140,845.67)	(293,335.04)		U 2.
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	339,922.19	339,922.19		339,922.19	0.00	0.09
b) Audit Adjustments		9793	0.00	0,00	A SWEDS SALES	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			339,922,19	339,922.19		339,922.19	/AL-17-	
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			339,922.19	339,922.19		339,922 19		
2) Ending Balance, June 30 (E + F1e)			60,332.53	46,587,15		46,587.15		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00	ALES IN A	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	evel a la	0.00		
b) Legally Restricted Balance     c) Committed		9740	60,332.53	46,587.15		46,587.15		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00	11 11	

11 75481 0000000 Form 21I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE			-1112		1000	7/11		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0,00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0,00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0,00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0,00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0,00	0,00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	165.32	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0,00	0.00	0.00	0.00	0.00	0,0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	165.32	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	165.32	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)
CLASSIFIED SALARIES	Circuit Codes	VA	,0,	10/	(0)	1=1	10.
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.05
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0,00	0,0
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0,0
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0,00	0,00	0.0
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0,00	0.0
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0,00	0,0
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
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							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvement	nents 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 EXPEN	DITURES	0.00	0.00	0.00	0.00	0.00	0.0

Description Resc	urce Codes Object Code	Original Budget s (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%
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					er .		
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0,0%
Debt Service							
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435	.0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest	7438	196,626.94	196,626.94	141,010.99	196,626,94	0.00	0.0%
Other Debt Service - Principal	7439	97,208.10	97,208.10	0.00	97,208.10	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs	)	293,835.04	293,835.04	141,010.99	293,835.04	0,00	0.09
TOTAL, EXPENDITURES		293,835.04	293,835.04	141,010.99	293,835.04		

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)
INTERFUND TRANSFERS					1/21	1.3	
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	13,745.38	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		13,745,38	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: State School Building Fund/	7010					0.00	2.00
County School Facilities Fund	7613	0.00	0.00	0,00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	.0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES		0.00	0.00	0.00	0.00	0.00	0.09
SOURCES							
Proceeds Proceeds from Sale of Bonds	8951	0,00	0.00	0.00	0.00	0.00	0.09
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Sources County School Building Aid	8961	0.00	0.00	0.00	0.00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0,00	0.09
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.09
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS							10
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.05
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0,00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		13,745,38	0.00	0.00	0.00		

Orland Joint Unified Glenn County

## Second Interim Building Fund Exhibit: Restricted Balance Detail

11 75481 0000000 Form 21I

Printed: 3/17/2015 9:43 PM

Resource	Description	2014/15 Projected Year Totals
9010	Other Restricted Local	46,587.15
Total, Restricte	ed Balance	46,587.15

Description Resour	ce 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 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	90,126.00	90,126.00	55,055.35	90,126.00	0.00	0.0%
5) TOTAL, REVENUES		90,126.00	90,126.00	55,055.35	90,126.00	V3 dip X :	¥ = -
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	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	37,358.02	(37,358.02)	New
Other Outgo (excluding Transfers of Indirect     Costs)	7100-7299, 7400-7499	35,839.73	35,839.73	35,839,36	35,839.73	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		35,839.73	35,839,73	35,839.36	73,197.75		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		54,286 27	54,286.27	19,215,99	16,928.25		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0,00	0.0%
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0,0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (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)			54,286,27	54,286.27	19,215.99	16,928 25		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	86,883.34	86,863.34	#112 TUNE	86,883.34	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)			86,883.34	86,883.34		86,883,34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,883.34	86,883.34	ner am medar	86,883.34		
2) Ending Balance, June 30 (E + F1e)			141,169.61	141,169.61		103,811.59		
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	(Saright 2)	0.00		
Other Assignments e) Unassigned/Unappropriated		9780	141,169.61	141,169.61		103,811.59		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	A 181 F 8	0.00		

11 75481 0000000 Form 25I

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 STATE REVENUE						1	100	elid.
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0,00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		6618	0.00	0.00	0.00	0.00	0.00	0.0%
		5010	0.00	0.00	0.00	0,00	0.00	0.07
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF 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	126.00	126.00	79.35	126.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	s	8662	0.00	0.00	0.00	0.00	0,00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	90,000.00	90,000.00	54,976.00	90,000.00	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			90,126.00	90,126.00	55,055.35	90,126.00	0.00	0.0%
TOTAL, REVENUES			90,126.00	90,126.00	55,055.35	90,126.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D
CERTIFICATED SALARIES	nasouroe oodes Object oodes		10/	10)	(6)	751	(F)
SERVICION ED GALANIES							
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 Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0,0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0,00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts 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 EXPENDIT		0.00	0.00	0.00	0.00	0.00	0.0%

11 75481 0000000 Form 25I

Description Resc	ource Codes Obje	ect 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	0.09
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	37,358.02	(37,358.02)	Nev
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	0.09
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	37,358.02	(37,358 02)	Nev
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	0.09
Debt Service								
Debt Service - Interest		7438	18,106.73	18,106.73	17,209.36	18,106.73	0.00	0.03
Other Debt Service - Principal		7439	17,733.00	17,733.00	18,630.00	17,733.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs	)		35,839.73	35,839.73	35,839,36	35,839.73	0.00	0.09
TOTAL, EXPENDITURES			35,839,73	35,839.73	35,839,36	73,197,75		

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					,.,	301	
INTERFUND TRANSFERS IN							
Olher 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	0.09
INTERFUND TRANSFERS OUT							
To: State School Building Fund/							
County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0,00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0,00	0.00	0.09
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.03
Other Sources	0000	0.00	0.00	0,00	0,00	0.00	0.09
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	0.09
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.09
USES		0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0,00	0.00	0.00	0.09
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
TOTAL, OTHER FINANCING SOURCES/USES							
(a - b + c - d + e)		0.00	0.00	0.00	0.00		

Orland Joint Unified Glenn County

## Second Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

11 75481 0000000 Form 25I

Resource Description	2014/15 Projected Year Totals
Total, Restricted Balance	0.00

Description Re	esource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							<sup>2</sup>
1) LCFF Sources	8010-8099	0.00	0,00	0.00	0.00	0.00	חַ מַּ
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) Olher Local Revenue	8600-8799	0.00	0.00	0,45	0.00	0.00	0.0%
5) TOTAL, REVENUES		.0.00	0.00	0.45	0.00	Tobac II	10
B. EXPENDITURES							
Certificated Salaries	1000-1999	0.00	0.00	0,00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0,00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0,00	0,00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0,00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect     Costs)	7100-7299, 7400-7499	0.00	0.00	0,00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0,00	0.00	0.00	0,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0.45	0.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers in	8900-8929	0,00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out	7600-7629	0_00	0.00	0.00	0.00	0.00	0.09
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	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

11 75481 0000000 Form 35I

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.45	0.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	635.94	635.94		635.94	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)		635.94	635.94		635.94		
d) Other Restatements	9795	0.00	0.00	office of the	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		635.94	635.94		635.94		
2) Ending Balance, June 30 (E + F1e)		635.94	635.94		635.94		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	0.00	0.00	87.7	0.00		
Stores	9712	0.00	0.00		0.00	ing i	
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Legally Restricted Balance     c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated	9780	635.94	635,94		635.94		
Reserve for Economic Uncertainties	9789	0.00	0.00	18 m	0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

11 75481 0000000 Form 351

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0,00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0,00	0,00	0.0%
Interest		8660	0.00	0.00	0.45	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0,00	0,00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0,00	0,00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.45	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.45	0.00		X.

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)
CLASSIFIED SALARIES	0,,00		(=)	(6)	(e)	YEI	(1)
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0,00	0.09
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.09
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.09
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.09
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0,09
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.09
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.09
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.09
BOOKS AND SUPPLIES							- "
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0,00	0.09
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0,00	0.09
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0,09
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvem	ents 5600	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	0.09
Communications	5900	0.00	0.00	0,00	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPEN	DITURES	0.00		0.00	0.00	0.00	0.09

Description R	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0,00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0:00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS		7-7-		, , , , , , , , , , , , , , , , , , , ,	,,,,	152	Nida
INTERFUND TRANSFERS IN							
To: State School Building Fund/							
County School Facilities Fund From: All Other Funds	8913	0,00	0.00	0,00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	55.15	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0,00	0.00	0.0%
To: State School Building Fund/							
County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES			,	6			
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	0.09
Long-Term Debt Proceeds  Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES	00,0	0.00	0.00	0,00	0.00	0.00	0.09
USES		0.00	0,00	0,00	0.00	0.00	-0.07
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS							100
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.09
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0,00	0.00	0.00	0.00		e l

Orland Joint Unified Glenn County

### Second Interim County School Facilities Fund Exhibit: Restricted Balance Detail

11 75481 0000000 Form 35I

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		2014/15
Resource	Description	Projected Year Totals
Total, Restrict	ed Balance	0.00

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES						ALE STEEL	
1) LCFF 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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.00	0.00	175 10	
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	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0,00	0,00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES			0.50		0.00		
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
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		at a cour

Description	Resource Codes Ob	ject Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00	B	=1
F. FUND BALANCE, RESERVES					HISCHINE BI			
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00	TO PARTY OF	0.00	0,00	0,0%
b) Audit Adjustments		9793	0.00	0.00	arasan s	0,00	0,00	0,0%
c) As of July 1 - Audited (F1a + F1b)		-	0.00	0.00	450 51-1	0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		1	0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		: }-	0.00	0.00		0.00		
Components of Ending Fund Balance a) Nonspendable					A			
Revolving Cash		9711	0.00	0.00		0,00		
Stores		9712	0.00	0.00	in the Sunta	0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	0.00	0.00		0,00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

11 75481 0000000 Form 40I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0,00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	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								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0:00	0.00	0.00	0.00	-W - B	

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES				192	187	1-7	
Classified Support Salaries	2200	0.00	0.00	0.00	0,00	0,00	0,0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0,00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0,00	0,09
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0_00	0.00	0.00	0.00	0.00	0.09
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.09
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0,00	0.00	0.09
Unemployment Insurance	3501-3502	0.00	0,00	0.00	0.00	0.00	0.09
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0,00	0,00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0,00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.09
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies	4300	0.00	0.00	0.00	0,00	0,00	0.09
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0,00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0,00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improven	nents 5600	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0,00	0.09
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	0.09
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPEN	DITURES	0.00	0.00	0.00	0.00	0.00	0.09

11 75481 0000000 Form 40I

Description Re	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY		.,					- 304	35007
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								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0,00	0,0%
To County Offices		7212	0.00	0.00	0,00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0,00	0,0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0,00	0,0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS		**************************************					
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0,00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF	7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/							
County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0,00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	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		.,,,,,,,,,,		10,000			
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						1111	-, "
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0,00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0,00	0.00	Mary Land	

Orland Joint Unified Glenn County

# Second Interim Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

11 75481 0000000 Form 40I

		2014/15
Resource Description	Description	Projected Year Totals
Total, Restrict	ed Balance	0.00

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF 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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.00	0.00	1 / A 1	
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	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0,00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		W- II
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0.00	0.00		
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	t Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	97	791	1,375,889.35	1,375,889,35		1,375,889.35	0,00	0.0%
b) Audit Adjustments	97	793	0.00	0.00		0.00	0,00	0,0%
c) As of July 1 - Audited (F1a + F1b)			1,375,889.35	1,375,889.35		1,375,889.35	-Maria	
d) Other Restatements	97	795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,375,889.35	1,375,889.35		1,375,889.35		
2) Ending Balance, June 30 (E + F1e)			1,375,889.35	1,375,889.35		1,375,889.35		
Components of Ending Fund Balance		3						
a) Nonspendable Revolving Cash	97	711	0.00	0.00		0.00		
Stores	97	712	0.00	0.00		0:00		
Prepaid Expenditures	97	713	0.00	0.00		0.00		
All Others	97	719	0.00	0.00		0.00		
b) Legally Restricted Balance     c) Committed	97	740	1,375,889.35	1,375,889.35		1,375,889.35		
Stabilization Arrangements	97	750	0.00	0.00		0.00		
Other Commitments d) Assigned	97	760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated	97	780	0.00	0.00		0.00		
Reserve for Economic Uncertainties	97	789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	97	790	0.00	0.00	THE PARTY OF	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE				***************************************				- 1.7
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies						¥		
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	100	8572	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 Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.00
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0,00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00	5 Y	
				0.00	0.00	-		

11 75481 0000000 Form 51I

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	0.00	0.00	0.00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0,00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0,00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0,00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0,00		

Orland Joint Unified Glenn County

### Second Interim Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

11 75481 0000000 Form 51I

Resource	Description	2014/15 Projected Year Totals
9010	Other Restricted Local	1,375,889.35
Total, Restrict	ed Balance	1,375,889.35

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF 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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0,00	0.00	0.00		
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	0.00	0,00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0.00	0.00		
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	an Than	

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							16-2 15-1	
NET POSITION (C + D4)			0.00	0.00	0.00	0.00		
F. NET POSITION								
1) Beginning Net Position					Bar Adai at			
a) As of July 1 - Unaudited		9791	68,592.00	68,592.00	and the	69,592.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0,00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			68,592.00	68,592.00		68,592.00	Elisa III	
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Net Position (F1c + F1d)			68,592.00	68,592.00		68,592.00		
2) Ending Net Position, June 30 (E + F1e)			68,592.00	68,592.00		68,592.00	3-12 2 m	
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00	7 / 2	
b) Restricted Net Position		9797	0.00	0.00		0.00	m	
c) Unrestricted Net Position		9790	68,592.00	68,592.00		68,592.00	V	

11 75481 0000000 Form 67I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE						1		
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0,00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00	W 116 8	

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES				18/			
Certificated Pupil Support Salaries	1200	0.00	0,00	0,00	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries	1300	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 Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0,00	0.00	0.00	0.00	-0,0
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0,00	0.00	0.00	0.0
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0,00	0.0
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0
Unemployment insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0,0
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
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							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0,00	0,00	0.0
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0,00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENSES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	.0.0
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0
Insurance	5400-5450	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 Improvem	ents 5600	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures	5800	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 EXPEN		0.00		0.00	0.00	0.00	0.0

11 75481 0000000 Form 67I

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)
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%
TOTAL, EXPENSES								
INTERFUND TRANSFERS			0.00	0.00	0.00	0.00		
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES			0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	
(d) TOTAL, USES		, , , ,	0.00	0.00	0.00			0.0%
CONTRIBUTIONS			0.00		0.00	0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Orland Joint Unified Glenn County

### Second Interim Self-Insurance Fund Exhibit: Restricted Net Position Detail

11 75481 0000000 Form 67I

	2014/15
Resource Description	Projected Year Totals
Total, Restricted Net Position	0.00

# SUPPLEMENTALS

lenn County						Form
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b)						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,114.78	2,114.78	2,143.98	2,143.98	29.20	1%
2. Total Basic Aid Choice/Court Ordered	2,111.10	2,111.10	2,110.00	2,110.00	25.20	170
Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)     Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day						
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	2,114.78	2,114.78	2,143.98	2,143.98	29.20	1%
5. District Funded County Program ADA						
a. County Community Schools						
per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class c. Special Education-NPS/LCI	28.34 0.96	28.34 0.96	29.30 0.96	29.30 0.96	0.96	3%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.90	0.00	0.00	0%
Other County Operated Programs:     Opportunity Schools and Full Day     Opportunity Classes, Specialized Secondary     Schools, Technical, Agricultural, and Natural				0.00		576
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e) 6. TOTAL DISTRICT ADA	29.30	29.30	30.26	30.26	0.96	3%
(Sum of Line A4 and Line A5f)	2,144.08	2,144.08	2,174,24	2.174.24	30.16	1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
Charter School ADA     (Enter Charter School ADA using     Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole,						
or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, County Program ADA						
(Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools						
per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA						
(Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA						
(Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA	ALL STATE OF THE S	WAR TO THE	THE STATE OF THE S			A NAME OF STREET
(Enter Charter School ADA using	100 781	TO MENTS IN	THE STATE OF THE S			
Tab C. Charter School ADA)				Tam Calledon	Carl Try Right To 22	

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lenn County						Form
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA	``					
Authorizing LEAs reporting charter school SACS final	ncial data in their F	Fund 01, 09, or 62	report ADA for t	those charter sch	ools in this secti	on.
Charter schools reporting SACS financial data separa	ately from their aut	horizing LEAs re	oort their ADA in	this section.		
1. Total Charter School Regular ADA						
per EC 42238.05(b)	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole,						
or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, Charter School County Program ADA						
(Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA			r			r
a. County Community Schools     per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	00/
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural						070
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2e, and C3f)	0.00	0.00	0.00	0.00	0.00	0%

## FINANCIAL ACCOUNTABILITY AND INFORMATION SERVICES CHANGE ORDER FORM

Orland Joint Unified Glenn County

11 75481 0000000 Form CHG

		Change #
) TO:	CALIFORNIA DEPARTMENT OF EDUCATION OFFICE OF FINANCIAL ACCOUNTABILITY AND INFORMATION SERVICES 1430 N Street, Suite 3800	FAX TO: 916-324-7141
	Sacramento, CA 95814	Total # of Pages Faxed:
	Phone: 916-322-1770	
	REQUEST DATE:	
	REQUESTOR NAME:	
	ORGANIZATION:	
	E-MAIL ADDRESS:	
	PHONE:	
	SUBJECT AREA:	
	escription/Problem (Please limit to one idea/problem per	page and attach an example, if possible):
	escription/Problem (Please limit to one idea/problem per	page and attach an example, if possible):
	ationale/Source:	page and attach an example, if possible):
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		page and attach an example, if possible):
		page and attach an example, if possible):

# Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2014-15

11 75481 0000000 Form CI

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim state-adopted Criteria and Standards. (Pursuant to Education Cod	
Signed:	Date:
District Superintendent or Designee	
NOTICE OF INTERIM REVIEW. All action shall be taken on this remeeting of the governing board.	eport during a regular or authorized special
To the County Superintendent of Schools:  This interim report and certification of financial condition are hof the school district. (Pursuant to EC Section 42131)	nereby filed by the governing board
Meeting Date: March 19, 2015	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of this school district, district will meet its financial obligations for the current fiscal	
QUALIFIED CERTIFICATION  As President of the Governing Board of this school district, district may not meet its financial obligations for the curren	
NEGATIVE CERTIFICATION As President of the Governing Board of this school district, district will be unable to meet its financial obligations for the subsequent fiscal year.	
Contact person for additional information on the interim repor	t:
Name: Karen Gosting	Telephone: <u>530-865-1200 ext 101</u>
Title: Chief Business Official	E-mail: kgosting@orlandusd.net

### **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.

				Not
CRITE	RIA AND STANDARDS		Met	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	

RITE	RIA AND STANDARDS (cont	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	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		х
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		х
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	х	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		х
7a	Deferred Maintenance	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).	х	
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	
		L Company of the comp	1	

	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?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		х

	EMENTAL INFORMATION (co		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		x
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment?</li> </ul>	х	
		<ul> <li>If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?</li> </ul>		х
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		х
		<ul> <li>If yes, have there been changes since first interim in self- insurance liabilities?</li> </ul>	х	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		<ul> <li>Certificated? (Section S8A, Line 1b)</li> </ul>		Х
		Classified? (Section S8B, Line 1b)	Х	
		<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	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)	x	
		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?	х	

DDIT	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
Α7	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

# CRITERIA & STANDARDS

### 2014-15 Second Interim General Fund School District Criteria and Standards Review

11 75481 0000000 Form 01CSI

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 (Funded) ADA

First Interim

Second Interim

Projected Year Totals

Projected Year Totals

(Form 01CSI, Item 1A)

Fiscal Year			Percent Change	Status
Current Year (2014-15)	2,132.75	2,143.98	0.5%	Met
1st Subsequent Year (2015-16)	2,116.80	2,116.80	0.0%	Met
2nd Subsequent Year (2016-17)	2,081,46	2,081.46	0.0%	Met

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

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

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

Explanation:
required if NOT met)

### 2014-15 Second Interim General Fund School District Criteria and Standards Review

### 2. CRITERION: Enrollment

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

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

Firet Interim

### 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.

Ilmeni

	i ii st ii teiii ii	Occord interim		
Fiscal Year	(Form 01CSI, Item 2A)	CBEDS/Projected	Percent Change	Status
Current Year (2014-15)	2,215	2,245	1.4%	Met
1st Subsequent Year (2015-16)	2,245	2,217	-1.2%	Met
2nd Subsequent Year (2016-17)	2,217	2,180	-1.7%	Met

Second Interim

### 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)	

11 75481 0000000 Form 01CSI

#### **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	Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	2,097	2,194	95.6%
Second Prior Year (2012-13)	2,094	2,163	96.8%
First Prior Year (2013-14)	2,115	2,215	95.5%
		Historical Average Ratio:	96.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

P-2 ADA

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.

96.5%

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	2,144	2,245	95.5%	Met
1st Subsequent Year (2015-16)	2,117	2,217	95,5%	Met
2nd Subsequent Year (2016-17)	2,081	2,180	95.5%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)			

11 75481 0000000

#### 4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue 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 Standard Percentage Range: -2.0% to +2.0%

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

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

(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 (2014-15)	17,375,199.16	17,166,029.99	-1.2%	Met
1st Subsequent Year (2015-16)	18,223,495.00	18,849,252.00	3.4%	Not Met
2nd Subsequent Year (2016-17)	19,322,417.00	19,609,612.00	1.5%	Met

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

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

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

Explanation:	
(required if NOT met)	

State GAP funding rate increased by 11.51 since 1st interim. ADA projections increased in current year which allows subsequent year to benefit from the higher ADA.

#### **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.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

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

Unaudited Actuals - Unrestricted

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

	(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 (2011-12)	11,189,354.39	12,782,770.82	87.5%
Second Prior Year (2012-13)	11,707,445.32	13,377,587.07	87.5%
First Prior Year (2013-14)	11,569,763.85	13,315,767.25	86.9%
		Historical Average Ratio:	87.3%

-	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve	5. 3115		
standard percentage):	84.3% to 90.3%	84.3% to 90.3%	84.3% to 90.3%

#### 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 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2014-15)	12,390,317.05	15,564,768.56	79.6%	Not Met
1st Subsequent Year (2015-16)	13,072,630.29	16,252,359.83	80.4%	Not Met
2nd Subsequent Year (2016-17)	13,566,272.65	16,865,949,16	80.4%	Not Met

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

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

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

Explanation:	Ratio changed due to increased one time expenditures in technology and professional development, one time fees for TRANS and Settlement.
(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	n 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.

First Interim

Second Interim

Projected Year Totals

Projected Year Totals

Object Range / Fiscal Year

(Form 01CSI, Item 6A)

(Fund 01) (Form MYPI)

Percent Change

Explanation Range

Current Year (2014-15)	1,017,725.24	992,989.71	-2.4%	No
1st Subsequent Year (2015-16)	978,795,00	980,867.00	0.2%	No
2nd Subsequent Year (2016-17)	978,795,00	980,867,00	0.2%	No

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(DIADATION:			
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xplanation: quired if Yes)			
quii cu ii 1 cs)			
' '			

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) Current Year (2014-15) 652,415.53 652,415.53 0.0% No 1st Subsequent Year (2015-16) 481,233.00 481,233.00 0.0% Nο 2nd Subsequent Year (2016-17) 475,253.00 475,253.00 0.0% No

Explanation:
(required if Yes)

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

 Current Year (2014-15)
 940,248.35
 976,948.95
 3,9%
 No

 1st Subsequent Year (2015-16)
 901,606.00
 801,606.00
 -11,1%
 Yes

 2nd Subsequent Year (2016-17)
 863,606.00
 763,606.00
 11,6%
 Yes

(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) Current Year (2014-15) 877,038.48 919,185.43 4.8% Nο 1st Subsequent Year (2015-16) 894,579.00 894,579.00 0.0% No 2nd Subsequent Year (2016-17) 915,154.00 914,575.62 -0.1% No

Explanation:
(required if Yes)

| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)
| Current Year (2014-15) | 2,449,790.86 | 2,598,150.27 | 6,1% | Yes |
| 1st Subsequent Year (2015-16) | 2,195,691.00 | 2,278,420.65 | 3,8% | No

2nd Subsequent Year (2016-17)

Explanation:
(required if Yes)

The district has expanded professional development, added the fluminate assessment software and other tecnology. One time expenditures for TRANS and settlement reduced in subsequent years.

11 75481 0000000 Form 01CSI

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other Stat	e, and Other Local Revenue (Section 6A)			0.0.0
Current Year (2014-15)	2,610,389.12	2,622,354.19	0.5%	Met
1st Subsequent Year (2015-16)	2,361,634.00	2.263,706.00	-4.1%	Met
2nd Subsequent Year (2016-17)	2,317,654.00	2,219,726.00	-4.2%	Met
Total Books and Supplie	s, and Services and Other Operating Expenditur	res (Section 6A)		
Current Year (2014-15)	3,326,829.34	3,517,335.70	5.7%	Not Met
1st Subsequent Year (2015-16)	3,090,270.00	3,172,999.65	2.7%	Met
2nd Subsequent Year (2016-17)	3,149,458.00	3,245,400.03	3,0%	Met
C Comparison of Dietriet To	tal Operating Revenues and Expenditures	to the Standard Description De		
C. Comparison of District To	tal Operating Revenues and Expenditures	to the Standard Percentage Ra	nge	
4. 07410455455				
<ol> <li>STANDARD MET - Project years.</li> </ol>	ed total operating revenues have not changed sinc	e first interim projections by more tha	in the standard for the current year	and two subsequent fiscal
years,				
Explanation:				
Federal Revenue				
Federal Revenue (linked from 6A				
Federal Revenue				
Federal Revenue (linked from 6A				
Federal Revenue (linked from 6A if NOT met)				
Federal Revenue (linked from 6A if NOT met) Explanation:				
Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue				
Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)				
Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation:				
Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)				
Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue				
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)				
Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  1b. STANDARD NOT MET - O	ne or more total operating expenditures have changes for the projected change descriptions of the	ged since first interim projections by	more than the standard in one or n	nore of the current year or two
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 - C subsequent fiscal years. R	easons for the projected change, descriptions of the	e methods and assumptions used in t	he projections, and what changes.	nore of the current year or two if any, will be made to bring
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 - C subsequent fiscal years. R	ne or more total operating expenditures have changes assons for the projected change, descriptions of the swithin the standard must be entered in Section 6	e methods and assumptions used in t	he projections, and what changes.	nore of the current year or two if any, will be made to bring
Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  1b. STANDARD NOT MET - C subsequent fiscal years. R projected operating revenue	easons for the projected change, descriptions of the	e methods and assumptions used in t	he projections, and what changes.	nore of the current year or two if any, will be made to bring
Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  1b. STANDARD NOT MET - C subsequent fiscal years. R	easons for the projected change, descriptions of the	e methods and assumptions used in t	he projections, and what changes.	nore of the current year or two if any, will be made to bring
Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  1b. STANDARD NOT MET - C subsequent fiscal years. R projected operating revenue  Explanation:	easons for the projected change, descriptions of the	e methods and assumptions used in t	he projections, and what changes.	nore of the current year or two if any, will be made to bring
Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  1b. STANDARD NOT MET - C subsequent fiscal years. R projected operating revenue  Explanation: Books and Supplies	easons for the projected change, descriptions of the	e methods and assumptions used in t	he projections, and what changes.	nore of the current year or two if any, will be made to bring
Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  1b. STANDARD NOT MET - C subsequent fiscal years. R projected operating revenue  Explanation: Books and Supplies (linked from 6A if NOT met)	easons for the projected change, descriptions of the es within the standard must be entered in Section 6	e methods and assumptions used in t A above and will also display in the o	he projections, and what changes, explanation box below.	if any, will be made to bring
Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  1b. STANDARD NOT MET - C subsequent fiscal years. R projected operating revenue  Explanation: Books and Supplies (linked from 6A if NOT met)  Explanation:	pasons for the projected change, descriptions of the es within the standard must be entered in Section 6	e methods and assumptions used in t A above and will also display in the o	he projections, and what changes, explanation box below.	if any, will be made to bring
Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  1b. STANDARD NOT MET - C subsequent fiscal years. R projected operating revenue  Explanation: Books and Supplies (linked from 6A if NOT met)	pasons for the projected change, descriptions of the es within the standard must be entered in Section 6	e methods and assumptions used in t A above and will also display in the o	he projections, and what changes, explanation box below.	if any, will be made to bring

11 75481 0000000 Form 01CSI

#### **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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** Second Interim Contribution 1% Required Projected Year Totals Minimum Contribution (Fund 01, Resource 8150, (Form 01CSI, Item 7, Line 1) Objects 8900-8999) Status OMMA/RMA Contribution 1. 181,811.06 926,298.70 Met First Interim Contribution (information only) 917,665.00 (Form 01CSI, First Interim, Criterion 7, Line 1) If statu

s is not met, enter an X in the	box that best describes why the minimum required contribution was not made:
	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)  Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])  Other (explanation must be provided)
Explanation: (required if NOT met and Other is marked)	

### 8. CRITERION: Deficit Spending

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

¹Available 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 Spendin	g Standard Percentage Le	evels		
DATA ENTRY: All data are extracted or calculated.				
		Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Perce	entages (Criterion 10C, Line 9)	3.4%	3.3%	3.9%
	Standard Percentage Levels vailable reserve percentage):		1.1%	1.3%
BB. Calculating the District's Deficit Spendin	g Percentages			
DATA ENTRY: Current Year data are extracted. If Fo second columns,	rm MYPI exists, data for the tw	o subsequent years will be extract	ed; if not, enter data for the two subsequ	ent years into the first and
	Projected `	Year Totals		
	Net Change in Unrestricted Fund Balance (Form 01I, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
current Year (2014-15) st Subsequent Year (2015-16)	494,109.79 713,378,02	15,564,768,56	N/A	Met
nd Subsequent Year (2016-17)	579,519.04	16,448,794.35 17,084,242,54	N/A N/A	Met Met
		17,004,242.04	IVA	I wet
BC. Comparison of District Deficit Spending	to the Standard			
DATA ENTRY: Enter an explanation if the standard is 1a., STANDARD MET - Unrestricted deficit spen		the standard percentage level in a	ny of the current year or two subsequent	fiscal years
Explanation: (required if NOT met)				

11 75481 0000000 Form 01CSI

## 9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD	: Projected general fund balance will be positive a	at the end of the current fiscal year and two subsequent fiscal years.
9A-1. Determining if the District's Gen	eral Fund Ending Balance is Positive	
DATA ENTRY: Current Year data are extracted	ed. If Form MYPI exists, data for the two subsequent years w	will be extracted; if not, enter data for the two subsequent years.
	Ending Fund Balance General Fund Projected Year Totals	
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2014-15)	897,358.01	Met
1st Subsequent Year (2015-16)	1,546,376,92	Met
2nd Subsequent Year (2016-17)	2,059,933.64	Met
9A-2. Comparison of the District's End	ing Fund Balance to the Standard	
DATA ENTRY: Enter an explanation if the sta	rdaid is not met.	
<ol> <li>STANDARD MET - Projected general</li> </ol>	I fund ending balance is positive for the current fiscal year a	and two subsequent fiscal years.
Explanation:		
(required if NOT met)		
B. CASH BALANCE STANDARD: 9B-1. Determining if the District's Endi	Projected general fund cash balance will be posi	sitive at the end of the current fiscal year.
35 1. Betermining it the District's Entit	ing Cash balance is Positive	
DATA ENTRY: If Form CASH exists, data will	be extracted; if not, data must be entered below.	
<b>-</b>	Ending Cash Balance General Fund	
Fiscal Year Current Year (2014-15)	(Form CASH, Line F, June Column)	Status
	1,144,966.12	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	it fiscal year.
Evalensiisa		

(required if NOT met)

#### 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		District ADA		
5% or \$64,000 (greater of)	0	to	300	
4% or \$64,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400,001	and	over	

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

<sup>&</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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	2,144	2,117	2,081
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- 1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- 2. If you are the SELPA AU and are excluding special education pass-through funds:

alculation the pass-through funds distributed to SELPA members?	
special education pass-through funds:	

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0.00	0.00	0.00

Yes

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

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

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

- Expenditures and Other Financing Uses
   (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)
- 7. District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
19,381,960.40	20,463,939.09	21,315,781.28
19,381,960.40	20,463,939.09	21,315,781.28
3%	3%	3%
581,458.81	613,918.17	639,473,44
0.00	0.00	0.00
581,458.81	613,918.17	639,473.44

<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.

11 75481 0000000 Form 01CSI

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.

		Current Year		
Resen	re Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unres	tricted resources 0000-1999 except Line 4)	(2014-15)	(2015-16)	(2016-17)
17	General Fund - Stabilization Arrangements			1.52000
	(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)	581,458.81	613,918,17	639,473,44
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	70,766.27	60.728.89	197,639,33
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYPI, Line E1d)	(0.30)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0,00	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			
	(Lines C1 thru C7)	652.224.78	674.647.06	837.112.77
9.	District's Available Reserve Percentage (Information only)			307(112)
	(Line 8 divided by Section 10B, Line 3)	3.37%	3.30%	3.93%
	District's Reserve Standard			
	(Section 10B, Line 7):	581,458.81	613,918.17	639,473.44
	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 -	<ul> <li>Available reserves have met the standard for the current year and two subsequent fiscal years</li> </ul>	s.
-----	----------------	---	----

Explanation:	
(required if NOT met)	

SUP	PLEMENTAL INFORMATION
DATA 1	
	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?  No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?  No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)  No
1b.	If Yes, identify the interfund borrowings:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

11 75481 0000000 Form 01CSI

#### S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Pro	jected Contributions, Transfers, a	nd Capital Projects that m	ay Impact	the General Fund	
DATA ENTRY: First Interim data that exist will Second Interim Contributions for the 1st and 2 Current Year, and 1st and 2nd Subsequent Year all other data will be calculated.	and Subsequent Years. For Transfers in a	and Transfers Out if Form MVF	Paviete the	data will be extracted into the Con-	and Interim column for the
Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General (Fund 01, Resources 0000-1999, O	al Fund	110jostos Fodi Fotolis	Orlange	Attious of Strange	Glatus
Current Year (2014-15)	(1,936,327.84)	(1,847,861.89)	-4.6%	(88,465.95)	Mai
1st Subsequent Year (2015-16)	(2,293,094.00)	(2,236,247.63)	-4.6%	(56,846.37)	Met Met
2nd Subsequent Year (2016-17)	(2,494,425.00)	(2,452,293,42)	-1.7%	(42,131.58)	Met
1b. Transfers In, General Fund *			,	(12(101130))	MOL
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
	No.			5.55	Mot
1c. Transfers Out, General Fund *	/p				
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	196,434.52	New	196,434.52	Not Met
2nd Subsequent Year (2016-17)	0.00	218,293.38	New	218,293.38	Not Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns oc the general fund operational budget?	curred since first interim projections that	may impact		No	
			9_	140	
* Include transfers used to cover operating det	ricits in either the general fund or any oth	ner fund.			
S5B. Status of the District's Projected	Contributions, Transfers, and Cap	oital Projects			
DATA ENTRY: Enter an explanation if Not Me					
<ol> <li>MET - Projected contributions have n</li> </ol>	ot changed since first interim projections	by more than the standard for	the current y	ear and two subsequent fiscal yea	rs.
					.)9
Explanation:					
(required if NOT met)					
1b. MET - Projected transfers in have not	changed since first interim projections b	ov more than the standard for th	e current ve	ar and two subsequent fiscal years	
•		y more than the standard for th	o ourront yo	ar aria tiro oabboquent naozi yeare	•
Explanation:					
(required if NOT met)					
(,					

Orland Joint Unified Glenn County

#### 2014-15 Second Interim General Fund School District Criteria and Standards Review

11 75481 0000000 Form 01CSI

C,	NOT MET - The projected to years. Identify the amounts eliminating the transfers.	ransfers 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 fiscal transferred, 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)	Transfer out in subsequent years is reflective of the cost of COPS debt that the General Fund will begin to absorb.
d.	NO - There have been no ca	apital project cost overruns occurring since first interim projections that may impact the general fund operational budget.
	Project Information: (required if YES)	

11 75481 0000000 Form 01CSI

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

S6A. Identification of the Distric	t's Long-to	erm Commitments				
DATA ENTRY: If First Interim data exi Extracted data may be overwritten to other data, as applicable.	ist (Form 01) update long-	CSI, Item S6A), long-term commitm term commitment data in Item 2, as	nent data will be s applicable. If r	extracted and it is no First Interim da	will only be necessary to click the appropata exist, click the appropriate buttons for	priate button for Item 1b. items 1a and 1b, and enter all
a. Does your district have lor (If No, skip items 1b and 2)				Yes		
<ul> <li>b. If Yes to Item 1a, have nev since first interim projectio</li> </ul>		(multiyear) commitments been incu	irred	No		
If Yes to Item 1a, list (or upda benefits other than pensions (	ite) all new a (OPEB); OP	and existing multiyear commitments EB is disclosed in Item S7A.	and required a	nnual debt servic	e amounts, Do not include long-term cor	nmitments for postemployment
	# of Years	s	ACS Fund and	Object Codes Us	sed For	Principal Balance
Type of Commitment	Remaining	Funding Sources (Rever		-	ebt Service (Expenditures)	as of July 1, 2014
Capital Leases	14	Fund 25 Developer Fees	20.574		S Bank 22 play structures	339,587
Certificates of Participation	27	Fund 21 Bond Fund & Fund 01 Ge	nereal	Annual Lease (C		5,531,646
General Obligation Bonds	37	Bond Funds		Bond Tax - Treas		16,829,491
Supp Early Retirement Program	7	Fund 01 General		Cal-STRS Golde	n Handshakes	252,744
State School Building Loans						
Compensated Absences	1	Fund 01 General		Accrued vacation	1	111,591
Other Long-term Commitments (do no	T III OI GOOD	toward J s				
TOTAL:						23,065,059
		Prior Year (2013-14) Annual Payment	Сиптег (2014 Annual F	1-15)	1st Subsequent Year (2015-16) Annual Payment	2nd Subsequent Year (2016-17) Annual Payment
Type of Commitment (continu	ed)	(P & I)	(P	§ I)	(P & I)	(P & I)
Capital Leases		35,840		35,840	35,840	35,840
Certificates of Participation		146,918		275,451	275,451	275,451
General Obligation Bonds Supp Early Retirement Program		0		0	0	0
State School Building Loans Compensated Absences		62,462		60,000	60,000	60,000
Other Long-term Commitments (contin	nued):	700.000				
		780,000				

Has total annual payment increased over prior year (2013-14)?

No

No

No

Orland Joint Unified Glenn County

#### 2014-15 Second Interim General Fund School District Criteria and Standards Review

11 75481 0000000 Form 01CSI

S6B. Comparison of the D	istrict's Annual Payments to Prior Year Annual Payment
DATA ENTRY: Enter an explar	
·	
1a. No - Annual payments	for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.
Explanation: (Required if Yes to increase in tot annual payments	
S6C. Identification of Dec	reases to Funding Sources Used to Pay Long-term Commitments
	priate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.
Will funding sources u	sed to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
	Yes
<ol><li>Yes - Funding sources Provide an explanation</li></ol>	will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments.  for how those funds will be replaced to continue annual debt service commitments.
Explanation: (Required if Yes	Fund 21 Building Fund and Fund 25 Developer Fees have been supporting the cost of debt. Capital lease payments of \$35,840 have been paid out of Fund 25 and will continue to do so as long as funds continue to be received at the minimum of \$36,000. Fund 21 has been paying for COPS however, the funds will be fully expended in 15/16, the General Fund will then absorb the remaining debt until future reveneus materialize.

11 75481 0000000 Form 01CSI

#### 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	ostemploym	ent Benefits Other Than P	ensions (OPEB)	
DATA Interim	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Ir data in items 2-4.	nterim data tha	at exist (Form 01CSI, Item S7A	) will be extracted; otherwise, e	nter First Interim and Second
1.	Does your district provide postemployment benefits				
	other than pensions (OPEB)? (If No, skip items 1b-4)	<u> </u>	Yes		
	b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?				
	į.		No		
	If Yes to Item 1a, have there been changes since first interim in OPEB contributions?		No		
2,	OPEB Liabilities		First Interim (Form 01CSI, Item S7A)	Second Interim	
	a. OPEB actuarial accrued liability (AAL)		4,982,145.00	4,982,145.00	
	b. OPEB unfunded actuarial accrued liability (UAAL)		4,982,145.00	4,982,145.00	
	c. Are AAL and UAAL based on the district's estimate or an				
	actuarial valuation? d. If based on an actuarial valuation, indicate the date of the OPEB valuation	on	Actuarial Jul 01, 2010	Actuarial	
	a. Il badda dir ari adiaanan vanaandh, marcate the date of the OFED vanaan	OII.	Jul 01, 2010	Jul 01, 2010	
3,	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alten Measurement Method Current Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)  b. OPEB amount contributed (for this purpose, include premiums paid to a s (Funds 01-70, objects 3701-3752)			Second Interim 639,106.00 639,106.00 639,106.00	
	Current Year (2014-15) 1st Subsequent Year (2015-16)		387,019.76 406,370.75	389,079.90 406,370.75	
	2nd Subsequent Year (2016-17)		426,689.29	426,689.29	
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2014-15)		387,019.76	207 240 72	
	1st Subsequent Year (2015-16)		406,370.75	387,019.76 406,370.75	
	2nd Subsequent Year (2016-17)		426,689.29	426,689.29	
	d. Number of retirees receiving OPEB benefits Current Year (2014-15)		26	26	
	1st Subsequent Year (2015-16)		25	25	
	2nd Subsequent Year (2016-17)		25	25	
4.	Comments:				

11 75481 0000000 Form 01CSI

S7B	Identification	of the Dietric	'e Unfunded Liebil	ity for Self-insurance	Drograma
	.ucillicativii	O. LILE DISHIE	a Ulliuliueu Liabii	ILV IUI GEII-HISHIAIILE	rourams

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

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

- 2. Self-Insurance Liabilities
  - a. Accrued liability for self-insurance programs
  - b. Unfunded liability for self-insurance programs

First Interim

and Interim	(Form 01CSI, Item S7B)	
0.00	0.00	
0.00	0.00	

- 3. Self-Insurance Contributions
  - Required contribution (funding) for self-insurance programs
     Current Year (2014-15)
     1st Subsequent Year (2015-16)
     2nd Subsequent Year (2016-17)
  - h. Amount contributed (funded) for self-insurance programs Current Year (2014-15)
     1st Subsequent Year (2015-16)
     2nd Subsequent Year (2016-17)

First Interim

(Form 01CSI, Item S7B)	Second Interim
2,601,054.00	2,601,054.00
2,731,107.00	2,731,107.00
2,867,662.00	2,867,662.00

2,601,054.00	2,601,054.00
2,731,107.00	2,731,107.00
2,867,662.00	2.867.662.00

4. Comments:

#### S8. Status of Labor Agreements

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

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

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

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

S8A. (	Cost Analysis of District's Labor Ag	reements - Certificated (Non-m	nanagement) Emp	loyees				
D. A. T. A. I	ENTEN OF LIFE							
DATA	ENTRY: Click the appropriate Yes or No b	outton for "Status of Certificated Labo	or Agreements as of t	he Previous	Reporting	Period." There are no extraction	ons in this section	
	of Certificated Labor Agreements as of all certificated labor negotiations settled as If Yes. con		section S8B	No				
		inue with section S8A.						
Certific	cated (Non-management) Salary and Be	anefit Negotlations						
oci uni	saled (Non-management) Salary and Be	Prior Year (2nd Interim)	Current Yea	г		1st Subsequent Year	2nd Subsequen	t Year
		(2013-14)	(2014-15)			(2015-16)	(2016-17)	
Numbe	er of certificated (non-management) full-							
	quivalent (FTE) positions	105.2		109.8		109.8		109.8
1a.	Have any salary and benefit negotiations	s been settled since first interim proje	ections?	Yes				
	If Yes, and	the corresponding public disclosure	documents have be	en filed with	the COE,	complete questions 2 and 3.		
		l the corresponding public disclosure plete questions 6 and 7.	documents have no	been filed	with the C	OE, complete questions 2-5.		
1b.	Are any salary and benefit negotiations	still unsettled?						
	If Yes, con	nplete questions 6 and 7		No				
Vedotis	ations Settled Since First Interim Projectio	ne						
2a.	Per Government Code Section 3547.5(a		eeting:	Aug 21, 20	014			
2b.	Per Government Code Section 3547.5(b	), was the collective bargaining agre	eement					
	certified by the district superintendent an			Yes				
	it Yes, date	e of Superintendent and CBO certific	cation:	Aug 21, 20	014			
3.	Per Government Code Section 3547,5(c to meet the costs of the collective bargai	-		Yes				
	-	e of budget revision board adoption:		Sep 18, 20	014			
4.	Period covered by the agreement:	Begin Date: Jul 0	01, 2014	Er	nd Date:	Jun 30, 2015	- 4	
5.	Salary settlement:		Current Yea			1st Subsequent Veer	2nd Cubanguan	t Voor
٥.	Calary Settlement.		(2014-15)			1st Subsequent Year (2015-16)	2nd Subsequen (2016-17)	
	Is the cost of salary settlement included	in the interim and multiyear				177	(	
	projections (MYPs)?		Yes			Yes	Yes	
	Total cost	One Year Agreement		20.040		22.222		
	l otal cost	of salary settlement		83,310		88,036		88,916
	% change	in salary schedule from prior year or	1.0%					
		Multiyear Agreement						
	Total cost	of salary settlement						
		in salary schedule from prior year r text, such as "Reopener")						
	Identify the	e source of funding that will be used	to support multiyear	salary comm	nitments:			
	Settlement	t includes 1% on the salary schedule	and 1% off schedule	offset by S	TRS redu	ction and health benefits		
		•		-				

11 75481 0000000 Form 01CSI

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?  If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:  Current Year 1st Subsequent Year (2015-16) (2016-17)  1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments (2014-15) (2015-16) (2016-17)  3. Percent change in step & column over prior year (2014-15) (2015-16) (2016-17)  Current Year 1st Subsequent Year (2016-17)  1. Are savings from attrition included in the budget and MYPs?  2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Current Year  (2014-15)  Current Year  (2016-16)  Current Year  (2016-17)  1. Are costs of H&W benefit changes included in the interim and MYPs?  2. Total cost of H&W benefit semployer  1. Acre costs of H&W benefit semployer  3. Percent of H&W cost paid by employer  4. Percent projected change in H&W cost over prior year  Schrifficated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections  Are any new costs negotiated since first interim projections for prior year settlements included in the interim and MYPs  If Yes, explain the nature of the new costs:  Current Year  (2014-15)  Current Year  (2016-17)  1. Are step & column adjustments included in the interim and MYPs?  2. Cost of step & column adjustments  Current Year  (2014-15)  Current Year  (2016-16)  (2015-16)  Current Year  (2016-17)  And Subsequent Year  (2016-17)  No  Current Year  (2016-16)  Current Year  (2016-17)  1. Are step & column adjustments included in the interim and MYPs?  2. Cost of step & column adjustments included in the interim and MYPs?  2. Cost of step & column adjustments  Current Year  (2014-15)  (2015-16)  (2015-16)  (2016-17)  And Subsequent Year  (2016-17)  And Subsequent Year  (2016-17)  And Subsequent Year  (2016-17)  Yes  Yes  Yes  Yes  Yes  Yes  Current Year  (2016-16)  (2016-17)  Yes  Yes  Yes  Yes  Yes  Yes  Yes  Ye	Current Year (2014-15) (2015-16) (2016-17)  7. Amount included for any tentative salary schedule increases  Certificated (Non-management) Health and Welfare (H&W) Benefits  Certificated (Non-management) Health and Welfare (H&W) Benefits  1. Are costs of H&W benefit changes included in the interim and MYPs?  2. Total cost of H&W benefits  3. Percent of H&W cost paid by employer  4. Percent projected change in H&W cost over prior year  2. Percent projected change in H&W cost over prior year  2. Actual  2. Actual  2. Cost of H&W benefits  3. Percent projected change in H&W cost over prior year  2. Expt. 1380,487  3. Percent projected change in H&W cost over prior year  2. Cost of H&W benefits of the new costs:  Current Year  1. Are step & column adjustments included in the interim and MYPs?  2. Cost of sep & column adjustments  2. Current Year  (2014-15)  (2015-16)  (2016-17)  1. Are step & column adjustments included in the interim and MYPs?  2. Cost of sep & column adjustments  2. Current Year  (2014-15)  2. Cost of sep & column adjustments  2. Current Year  (2014-15)  3. Percent change in step & column over prior year  2. Cost of sep & column adjustments  2. Current Year  (2014-15)  3. Percent prior Year  2. Cost of sep & column adjustments  2. Current Year  (2014-15)  3. Percent projected change in the prior year  2. Cost of sep & column adjustments  2. Current Year  (2014-15)  3. Percent prior Year  2. Cost of sep & column adjustments  3. Percent prior year  2. Cost of sep & column adjustments  2. Current Year  (2014-15)  3. Percent change in step & column over prior year  2. Current Year  (2014-15)  3. Percent prior year  4. Subsequent Year  (2016-17)  4. Are savings from attrition (layoffs and retirements)  4. Current Year  (2016-16)  (2016-17)  4. Are savings from attrition included in the budget and MYPs?  4. Are savings from attrition included in the budget and MYPs?  4. Are savings from attrition included in the budget and MYPs?  4. Are savings from attrition included in the pure year  (2014-15)  4. Are	Negot	iations Not Settled			
7. Amount included for any tentative salary schedule increases    Current Year	7. Amount included for any tentative salary schedule increases    Current Year	7. Amount included for any tentative salary schedule increases    Current Year	6.	Cost of a one percent increase in salary and statutory benefits			
7. Amount included for any tentative salary schedule increases    Current Year	7. Amount included for any tentative salary schedule increases    Current Year	7. Amount included for any tentative salary schedule increases    Current Year			·		
Certificated (Non-management) Health and Welfare (H&W) Benefits    Current Year (2015-15) (2015-16) (2016-17)	Certificated (Non-management) Health and Welfare (H&W) Benefits    Current Year (2015-15) (2015-16) (2016-17)	Certificated (Non-management) Health and Welfare (H&W) Benefits    Current Year (2015-15) (2015-16) (2016-17)				1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Health and Weifare (H&W) Benefits  1. Are costs of H&W benefit changes included in the Interim and MYPs?  2. Total cost of H&W benefit changes included in the Interim and MYPs?  3. Percent of H&W cost paid by employer  4. Percent projected change in H&W cost over prior year  4. Percent projected change in H&W cost over prior year  4. Percent projected change in H&W cost over prior year  4. Percent projected change in H&W cost over prior year  4. Percent projected change in H&W cost over prior year  4. Percent projected change in H&W cost over prior year  5.0%  6. Solve 100.0%  6. 100.0%  7. Actual 100.0%  7. Ook 100.0%  8. Actual 100.0%  8. Ook 100.0%  9. Oo	Certificated (Non-management) Health and Weifare (H&W) Benefits  1. Are costs of H&W benefit changes included in the Interim and MYPs?  2. Total cost of H&W benefit changes included in the Interim and MYPs?  3. Percent of H&W cost paid by employer  4. Percent projected change in H&W cost over prior year  4. Percent projected change in H&W cost over prior year  4. Percent projected change in H&W cost over prior year  4. Percent projected change in H&W cost over prior year  4. Percent projected change in H&W cost over prior year  4. Percent projected change in H&W cost over prior year  5.0%  6. Solve 100.0%  6. 100.0%  7. Actual 100.0%  7. Ook 100.0%  8. Actual 100.0%  8. Ook 100.0%  9. Oo	Certificated (Non-management) Health and Weifare (H&W) Benefits  1. Are costs of H&W benefit changes included in the Interim and MYPs?  2. Total cost of H&W benefit changes included in the Interim and MYPs?  3. Percent of H&W cost paid by employer  4. Percent projected change in H&W cost over prior year  4. Percent projected change in H&W cost over prior year  4. Percent projected change in H&W cost over prior year  4. Percent projected change in H&W cost over prior year  4. Percent projected change in H&W cost over prior year  4. Percent projected change in H&W cost over prior year  5.0%  6. Solve 100.0%  6. 100.0%  7. Actual 100.0%  7. Ook 100.0%  8. Actual 100.0%  8. Ook 100.0%  9. Oo	7	America Control of the Control of th	(2014-15)	(2015-16)	(2016-17)
Certificated (Non-management) Health and Welfare (H&W) Benefits  1. Are costs of H&W benefit changes included in the interim and MYPs?  2. Total cost of H&W benefits  3. Percent of H&W cost paid by employer  4. Percent projected change in H&W cost over prior year  Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections  Are any new costs negotiated since first interim projections for prior year settlements included in the interim?  If Yes, explain the nature of the new costs:  Current Year  1st Subsequent Year  2nd Subsequent Year	Certificated (Non-management) Health and Welfare (H&W) Benefits  1. Are costs of H&W benefit changes included in the interim and MYPs?  2. Total cost of H&W benefits  3. Percent of H&W cost paid by employer  4. Percent projected change in H&W cost over prior year  Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections  Are any new costs negotiated since first interim projections for prior year settlements included in the interim?  If Yes, explain the nature of the new costs:  Current Year  1st Subsequent Year  2nd Subsequent Year	Certificated (Non-management) Health and Welfare (H&W) Benefits  1. Are costs of H&W benefit changes included in the interim and MYPs?  2. Total cost of H&W benefits  3. Percent of H&W cost paid by employer  4. Percent projected change in H&W cost over prior year  Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections  Are any new costs negotiated since first interim projections for prior year settlements included in the interim?  If Yes, explain the nature of the new costs:  Current Year  1st Subsequent Year  2nd Subsequent Year	ŧ,	Amount included for any tentative salary schedule increases			
Certificated (Non-management) Health and Welfare (H&W) Benefits  1. Are costs of H&W benefit changes included in the interim and MYPs?  2. Total cost of H&W benefits  3. Percent of H&W cost paid by employer  4. Percent projected change in H&W cost over prior year  Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections  Are any new costs negotiated since first interim projections for prior year settlements included in the interim?  If Yes, explain the nature of the new costs:  Current Year  1st Subsequent Year  2nd Subsequent Year	Certificated (Non-management) Health and Welfare (H&W) Benefits  1. Are costs of H&W benefit changes included in the interim and MYPs?  2. Total cost of H&W benefits  3. Percent of H&W cost paid by employer  4. Percent projected change in H&W cost over prior year  Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections  Are any new costs negotiated since first interim projections for prior year settlements included in the interim?  If Yes, explain the nature of the new costs:  Current Year  1st Subsequent Year  2nd Subsequent Year	Certificated (Non-management) Health and Welfare (H&W) Benefits  1. Are costs of H&W benefit changes included in the interim and MYPs?  2. Total cost of H&W benefits  3. Percent of H&W cost paid by employer  4. Percent projected change in H&W cost over prior year  Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections  Are any new costs negotiated since first interim projections for prior year settlements included in the interim?  If Yes, explain the nature of the new costs:  Current Year  1st Subsequent Year  2nd Subsequent Year					
Certificated (Non-management) Health and Welfare (H&W) Benefits  1. Are costs of H&W benefit changes included in the interim and MYPs?  2. Total cost of H&W benefits  3. Percent of H&W cost paid by employer  4. Percent projected change in H&W cost over prior year  Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections  Are any new costs negotiated since first interim?  If Yes, amount of new costs included in the interim and MYPs  If Yes, explain the nature of the new costs:  Current Year  2. Cost of step & column adjustments included in the interim and MYPs?  1. Are step & column adjustments included in the interim and MYPs?  2. Cost of step & column adjustments included in the interim and MYPs?  2. Cost of step & column adjustments included in the interim and MYPs?  3. Percent change in step & column over prior year  Certificated (Non-management) Attrition (layoffs and retirements)  Current Year  1. Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Certificated (Non-management) Health and Welfare (H&W) Benefits  1. Are costs of H&W benefit changes included in the interim and MYPs?  2. Total cost of H&W benefits  3. Percent of H&W cost paid by employer  4. Percent projected change in H&W cost over prior year  Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections  Are any new costs negotiated since first interim?  If Yes, amount of new costs included in the interim and MYPs  If Yes, explain the nature of the new costs:  Current Year  2. Cost of step & column adjustments included in the interim and MYPs?  1. Are step & column adjustments included in the interim and MYPs?  2. Cost of step & column adjustments included in the interim and MYPs?  2. Cost of step & column adjustments included in the interim and MYPs?  3. Percent change in step & column over prior year  Certificated (Non-management) Attrition (layoffs and retirements)  Current Year  1. Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Certificated (Non-management) Health and Welfare (H&W) Benefits  1. Are costs of H&W benefit changes included in the interim and MYPs?  2. Total cost of H&W benefits  3. Percent of H&W cost paid by employer  4. Percent projected change in H&W cost over prior year  Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections  Are any new costs negotiated since first interim?  If Yes, amount of new costs included in the interim and MYPs  If Yes, explain the nature of the new costs:  Current Year  2. Cost of step & column adjustments included in the interim and MYPs?  1. Are step & column adjustments included in the interim and MYPs?  2. Cost of step & column adjustments included in the interim and MYPs?  2. Cost of step & column adjustments included in the interim and MYPs?  3. Percent change in step & column over prior year  Certificated (Non-management) Attrition (layoffs and retirements)  Current Year  1. Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			Current Year	1st Subsequent Year	2nd Subsequent Year
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  Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections  Are any new costs negotiated since first interim and MYPs  If Yes, explain the nature of the new costs:  Certificated (Non-management) Step and Column Adjustments  Current Year  (2014-15)  1. Are step & column adjustments included in the interim and MYPs?  2. Cost of step & column adjustments included in the interim and MYPs?  2. Cost of step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  2. Osk of step & column adjustments  Current Year  (2014-15)  2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?  Yes  Yes  Yes  Yes  Yes  Yes  Yes  Y	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  Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections  Are any new costs negotiated since first interim and MYPs  If Yes, explain the nature of the new costs:  Certificated (Non-management) Step and Column Adjustments  Current Year  (2014-15)  1. Are step & column adjustments included in the interim and MYPs?  2. Cost of step & column adjustments included in the interim and MYPs?  2. Cost of step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  2. Osk of step & column adjustments  Current Year  (2014-15)  2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?  Yes  Yes  Yes  Yes  Yes  Yes  Yes  Y	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  Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections  Are any new costs negotiated since first interim and MYPs  If Yes, explain the nature of the new costs:  Certificated (Non-management) Step and Column Adjustments  Current Year  (2014-15)  1. Are step & column adjustments included in the interim and MYPs?  2. Cost of step & column adjustments included in the interim and MYPs?  2. Cost of step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  1. Are step & column adjustments  Current Year  (2014-15)  2. Osk of step & column adjustments  Current Year  (2014-15)  2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?  Yes  Yes  Yes  Yes  Yes  Yes  Yes  Y	Certif	cated (Non-management) Health and Welfare (H&W) Benefits	(2014-15)	[E]	474.774.17 hanne
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employees included in the interim and MYPs?	employees included in the interim and MYPs?	employees included in the interim and MYPs?		Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
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Cortificated (Non management). Other			List ot	cated (Non-management) - Other Per significant contract changes that have occurred since first interim projecti	ons and the cost impact of each chang	e (i.e. class size hours of employmen	t leave of sheepee horizon
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Certificated (Non-management) - Other	Certificated (Non-management) - Other		List ot	ner significant contract changes that have occurred since first interim projecti	ons and the cost impact of each chang	e (i.e., class size, hours of employmen	t, leave of absence, bonuses,
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List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.					
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List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.					
List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.					
List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.		:			
List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.					
List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.					
List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.					
List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.					
List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.					
List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses.					

11 75481 0000000 Form 01CSI

S8B.	Cost Analysis of District's Labor Ag	greements - Classified (Non-m	anagement) Employees		
DATA	ENTRY: Click the appropriate Yes or No I	button for "Status of Classified Labo	r Agreements as of the Previous	Reporting Period." There are no extract	tions in this section,
Status Were a	of Classified Labor Agreements as of all classified labor negotiations settled as If Yes, con	the Previous Reporting Period of first interim projections? mplete number of FTEs, then skip to tinue with section S8B.	o section SBC. Yes		
Clacci					
	fled (Non-management) Salary and Ber	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Numbe FTE po	er of classified (non-management) ositions	58.8	63.3	63.3	63.3
1a.	If Yes, and	d the corresponding public disclosur	e documents have been filed wit	h the COE, complete questions 2 and 3, with the COE, complete questions 2-5,	
1b.	Are any salary and benefit negotiations If Yes, cor	still unsettled? mplete questions 6 and 7.	No		
	ations Settled Since First Interim Projection				
2a.	Per Government Code Section 3547.5(a	a), date of public disclosure board m	eeting: Aug 21, 2	014	
2b.	Per Government Code Section 3547.5(t certified by the district superintendent an If Yes, dat		Yes		
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective barga If Yes, dat		n/a : Sep 18, 2	2014	
4.	Period covered by the agreement:	Begin Date: Jul	01, 2014	End Date: Jun 30, 2015	
5	Salary settlement:		Сиптепt Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear	Yes	Yes	Yes
		One Year Agreement			
	Total cost	of salary settlement	156,256	156,256	156,256
	% change	in salary schedule from prior year	1.0%		
	Total cost	Multiyear Agreement of salary settlement			1
	% change	in salary schedule from prior year rtext, such as "Reopener")			
	<u>, , , , , , , , , , , , , , , , , , , </u>	e source of funding that will be used	to support multivear salary comm	mitments:	
	F	iedule reflects 1% on and 1% off sci			
Neaoti	ations Not Settled				
6.	Cost of a one percent increase in salary	and statutory benefits			
			Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
7.	Amount included for any tentative salary	schedule increases			1

Current Year

1st Subsequent Year

11 75481 0000000 Form 01CSI

2nd Subsequent Year

Classified (Non-management) Health and Welfare (H&W) Benefits	(2014-15)	(2015-16)	(2016-17)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Vaa
Total cost of H&W benefits	839,649	881,631	Yes 925,713
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	100,070	100.070	100.0%
Classified (Non-management) Prior Year Settlements Negotiated Since First Interim			
Are any new costs negotiated since first interim for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
	Current Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Step and Column Adjustments	(2014-15)	(2015-16)	(2016-17)
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	28,642	29,652	42,674
3. Percent change in step & column over prior year	1.2%	1,2%	1.2%
Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes
Classified (Non-management) - Other List other significant contract changes that have occurred since first interim and the	cost impact of each (i.e., hours of emp	ployment, leave of absence, bonuses, e	etc.):

11 75481 0000000 Form 01CSI

SRC	Cost Analysis of District's Labor Age	roomanta Managamant/S				
000.	GOST Analysis of District's Labor Agr	reements - management/Sup	ervisor/Confidential Employee	5		
DATA in this	ENTRY: Click the appropriate Yes or No bi section.	utton for "Status of Management/S	upervisor/Confidential Labor Agreen	nents as of the Previous Reporting Peri	od." There are no extractions	
Status Were	s of Management/Supervisor/Confidentia all managerial/confidential labor negotiation If Yes or n/a, complete number of FTEs, i If No, continue with section S8C.	ns settled as of first interim project	revious Reporting Period nons? No			
Mana	gement/Supervisor/Confidential Salary a	nd Benefit Negotiations				
	,	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year	
		(2013-14)	(2014-15)	(2015-16)	(2016-17)	
	er of management, supervisor, and ential FTE positions	20,0	16.0	16.0	16.0	
	No					
1a,	,,					
		plete question 2	Yes			
	it No, comp	plete questions 3 and 4.				
1b.	Are any salary and benefit negotiations si	till unsettled? plete questions 3 and 4.	No			
	, 1					
	ations Settled Since First Interim Projection	<u>1S</u>				
2.	Salary settlement:		Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)	
	Is the cost of salary settlement included in projections (MYPs)?	n the interim and multiyear	Yes	Yes	Yes	
	Total cost of	of salary settlement	(1,911)	9,943	9,943	
		salary schedule from prior year text, such as "Reopener")	1.0%	1.0%	1.0%	
Negoti	ations Not Settled					
3.	Cost of a one percent increase in salary a	and statutory benefits				
	,	,	h			
			Current Year	1st Subsequent Year	2nd Subsequent Year	
-			(2014-15)	(2015-16)	(2016-17)	
4.	Amount included for any tentative salary s	schedule increases				
Manag	gement/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Subsequent Year	
Health	and Welfare (H&W) Benefits	i	(2014-15)	(2015-16)	(2016-17)	
1	Are costs of H&W benefit changes include	ed in the interim and MVDe2				
2.	Total cost of H&W benefits	od in the interim and wifes:	Yes 259,328	Yes	Yes	
3.	Percent of H&W cost paid by employer		100.0%	272,288 100.0%	285,904	
4.	Percent projected change in H&W cost ov	er prior year	5.0%	5.0%	5.0%	
		,			0,070	
Manag	gement/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Subsequent Year	
Step a	nd Column Adjustments		(2014-15)	(2015-16)	(2016-17)	
1.0	Are step & column adjustments included i	n the hudget and MVDe2	Vos	V		
2.	Cost of step & column adjustments	in the budget and Wifes!	Yes 17,397	Yes 2,276	Yes 23,000	
3.	Percent change in step and column over	orior year	1.0%	1.3%	1.3%	
Manac	rement/Supervisor/Confidential		Current Year	1st Subsequent Veer	2nd Subsequent Veer	

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

- 1. Are costs of other benefits included in the interim and MYPs?
- 2. Total cost of other benefits
- $\mathbf{3}_{\scriptscriptstyle{+-}}$  Percent change in cost of other benefits over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)	
Yes	Yes	Yes	
19,165	19,165	19,165	
0.0%	0.0%	0.0%	

Orland Joint Unified Glenn County

# 2014-15 Second Interim General Fund School District Criteria and Standards Review

11 75481 0000000 Form 01CSI

### S9. Status of Other Funds

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

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

11 75481 0000000 Form 01CSI

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
А3.	Is enrollment decreasing in both the prior and current fiscal years?	No
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 retired employees?	or 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?	Yes
When i	providing comments for additional fiscal indicators, please include the item number ap	nlicable to each comment
		a lot of debt to pay off. The district is in the process of searching for a new Superintendent.
_		

End of School District Second Interim Criteria and Standards Review