

**TO: BOARD OF TRUSTEES OF THE ORLAND UNIFIED
SCHOOL DISTRICT**

FROM: LAURA HOLDERFIELD, CHIEF BUSINESS OFFICIAL

DATE: REPORT PREPARED MARCH 14, 2014

**SUBJECT: SECOND PERIOD DISTRICT INTERIM FINANCIAL REPORT
AS OF JANUARY 31, 2014**

INTRODUCTION

This Second Period Fiscal Report details changes made between October 31, 2013 and January 31, 2014. This narrative describes the changes in detail. Charts are provided which identify the various components of the budget. Two tables are included at the end of this narrative.

Table 1: Changes by Major Object Codes

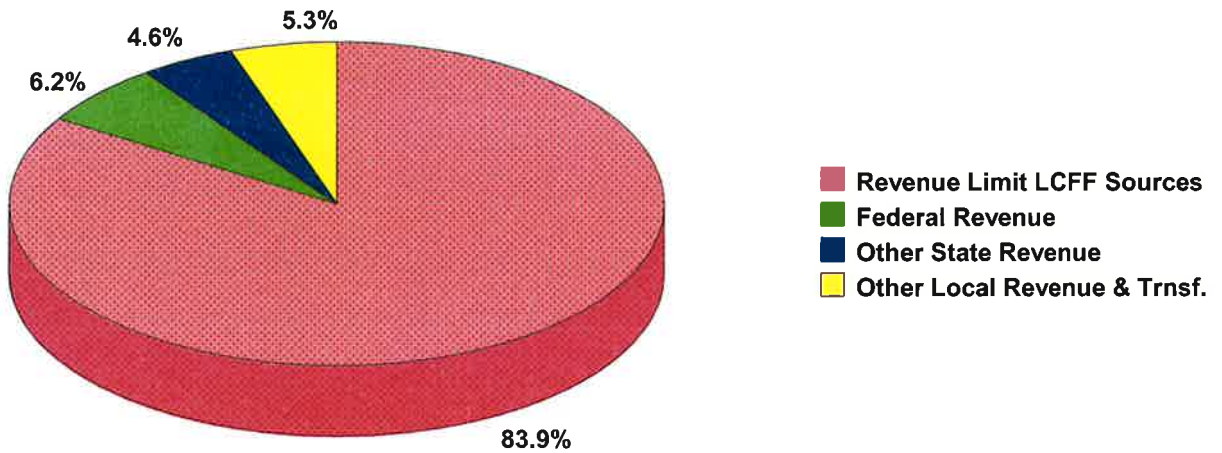
Table 2: "How Did We Get Here?"

GENERAL FUND

Please refer to the attached General Fund Summary, which shows the changes to the unrestricted and restricted categories outlined in this narrative.

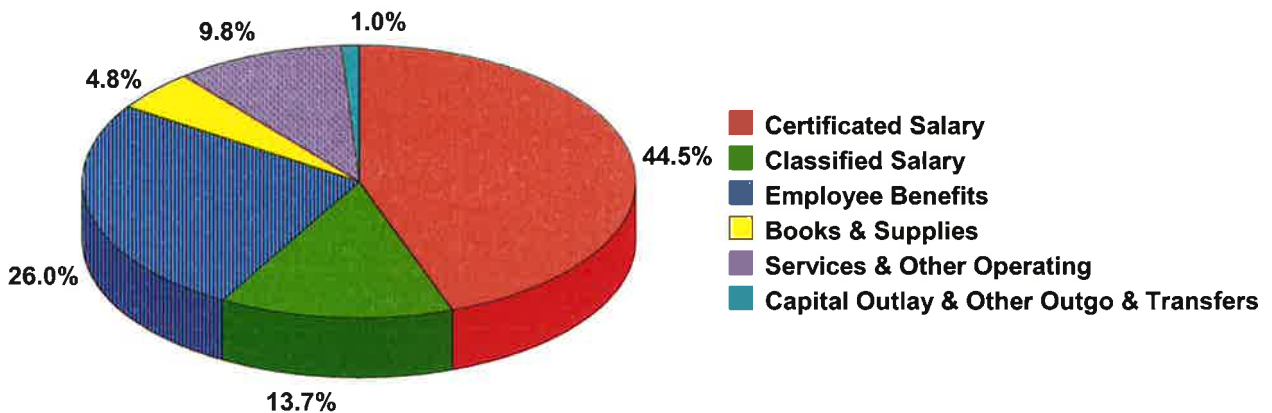
2013/14 PROJECTED BUDGET

REVENUES



Revenue Limit LCFF Sources	\$14,393,559
Federal Revenue	\$1,067,305
Other State Revenue	\$796,123
Other Local Revenue & Trnsf.	\$903,666
Total	\$17,160,654

EXPENDITURES



Certificated Salary	\$7,826,007
Classified Salary	\$2,413,928
Employee Benefits	\$4,578,010
Books & Supplies	\$852,135
Services & Other Operating	\$1,727,940
Capital Outlay & Other Outgo & Transfers	\$181,839
Total	\$17,579,859

REVENUES

REVENUE LIMIT SOURCES

****UNRESTRICTED****

The projected Revenue Limit is based on 2,114.82 ADA, Our enrollment is 1,467 K-8 Elementary and 731 High School. Our ADA now includes the county SELPA 30.36 Special Education ADA, the revenue for this ADA will be transferred to the SELPA. After calculating the P-1 December 20th ADA, our District was up 64.21 ADA from prior year P-2 ADA, which was 2,062.46 ADA. We have projected an increase of 22 ADA due to the increase in enrollment. This is a safe projection, P-1 should always be higher than the prior year P-2. The P-2 is the average attendance from the beginning of school to March 28th .

If our P-2 ADA (Average Daily Attendance) has increased over the projected prior year figures we will use the higher ADA figure for the 2013-2014 budget year. At this time our enrollment is up 36 pupils per our projections.

The Governor's May Revise conference will give districts additional needed information for current and future funding. However districts will still not know the accurate amounts of the LCFF gap funding that is for the Supplemental and Concentrated Grants. The State is waiting for final P-2 ADA figures to determine these amounts.

FEDERAL REVENUE

****UNRESTRICTED****

No changes at this time.

****RESTRICTED****

Slight increase due to our district receiving funding for Advanced Placement Testing at OHS in the amount of \$1,395.

STATE REVENUE

****UNRESTRICTED****

No changes at this time.

****RESTRICTED****

Title II - Slight increase due to budgeting remaining carryover in the amount of \$2,056.68.

At this time all state categoricals in the amount of \$2,023,252, have been shifted to the revenue limit per the new LCFF funding base. Home -To-School Transportation is part of this categorical shift and will now be a unrestricted general fund program.

2013/2014 PROJECTED BUDGET

COST PER STUDENT

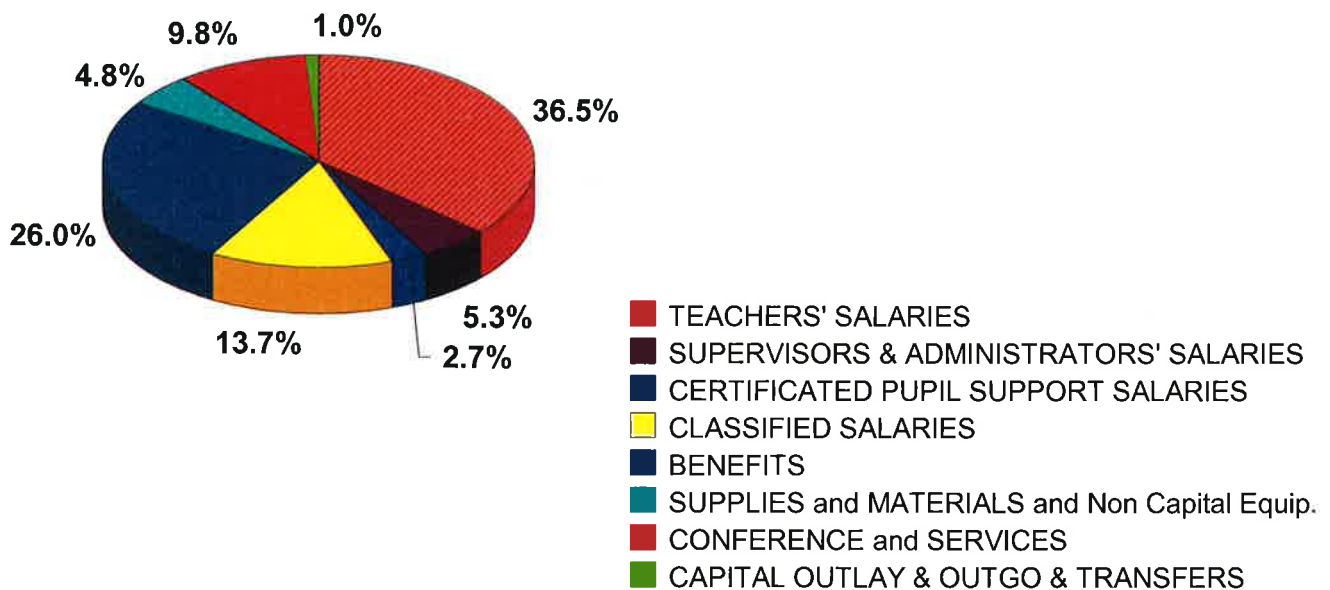
\$8,009.05

CBEDS OCTOBER ENROLLMENT
PROJECTED A.D.A.

2,213 STUDENTS
2,114.82 STUDENTS

BUDGET EXPENDITURES

TEACHERS' SALARIES	\$6,419,050.25	36.5%
SUPERVISORS & ADMINISTRATORS' SALARIES	\$927,160.00	5.3%
CERTIFICATED PUPIL SUPPORT SALARIES	\$479,797.00	2.7%
CLASSIFIED SALARIES	\$2,413,927.93	13.7%
BENEFITS	\$4,578,010.12	26.0%
SUPPLIES and MATERIALS and Non Capital Equip.	\$852,134.77	4.8%
CONFERENCE and SERVICES	\$1,727,939.55	9.8%
CAPITAL OUTLAY & OUTGO & TRANSFERS	\$181,839.00	1.0%
	\$17,579,858.62	



EXPENDITURES

The following changes have been made to the adopted expenditures. If expenditures were to exceed the adopted budgeted amount, the Board would have to transfer funds from the Designated Amount For Economic Uncertainties (Unrestricted Reserve).

1000 - 1999 CERTIFICATED SALARIES

****UNRESTRICTED****

*Decrease substitute teacher salaries at Mill St. and Fairview Schools.	-	(1,020.75)
* Adjust Summer School salaries for Migrant Ed. Summer School reimbursement.		
*Other sight changes.		

****RESTRICTED****

*Setup Common Core substitute teacher salaries.	+	56,397.00
*Categorical carryover, setup substitute cost.		
*Increase Special Ed. teacher substitute cost.		
		Total Increase
		55,376.25

2000-2999 CLASSIFIED SALARIES

****UNRESTRICTED****

*Increase clerical substitute salaries.	+	8,859.63
---	---	----------

****RESTRICTED****

*Decrease MAA salaries, positions layed off..	-	(17,632.00)
		Total Increase
		(8,772.37)

3000-3999 BENEFITS

****UNRESTRICTED****

* Decrease PERS Reduction, no longer in place.	-	(23,233.03)
*Changes substitute increases and decreases.		

****RESTRICTED****

* Setup Common Core substitutes.	+	13,289.19
*setup categorical and Sp. Ed.substitutes.		
* Decrease MAA benefits.		
		Total Increase
		(9,943.84)

4000-4999
BOOKS & SUPPLIES / NON CAPITAL EQUIPMENT

****UNRESTRICTED****

*Set up school sites Attendance Programs.	+	14,395.00
*Increase Maintenance supplies.		
*Setup OHS testing supply budget.		

****RESTRICTED****

*Increase due to setting up categorical carryover amounts.	+	5,613.07
*Increase due to Title II carryover.		

Total Increase 20,008.07

5000-5999
TRAVEL / OTHER OPER. EXPENSE

****UNRESTRICTED****

*Reduce advertising and postage budgets.	+	(94,428.00)
*Transfer maintenance supplies.		
*Decrease Special Ed. excess cost to offset Sp. Ed. Cost.		
* Setup Alt. Ed. contracted services.		

****RESTRICTED****

*Decrease due to setting up categorical and Common Core substitutes and supplies.	+	(20,387.38)
*Increase due to setup for travel/conference.		
*Increase due to Special Ed. student needs.		
*Increase Special Ed. Transportation excess cost.		

Total Increase (114,815.38)

6000-6999
CAPITAL OUTLAY

****UNRESTRICTED****

+ 0.00

****RESTRICTED****

+ 0.00

Total Increase 0.00

7100-7299
OTHER OUTGO

****UNRESTRICTED****

*Transfer Special Ed. ADA revenue to the County SELPA. 181,839.00

****RESTRICTED****

*No change at this time.

0.00
Total Increase 181,839.00

7300-7399
DIRECT/INDIRECT SUPPORT

****UNRESTRICTED****

*No change at this time. - 0.00

****RESTRICTED****

*No change at this time.

+ 0.00
Total Increase 0.00

8980-8999
CONTRIBUTIONS

****UNRESTRICTED****

*Increase Transportation due to Home-To-School Transportation had been shifted to the Revenue Limit per LCFF. (650,691.00)
*Increase for Special Ed. transportation excess cost increase.
*Increase due to E.I.A. funding has been shifted to the Revenue Limit per LCFF.

****RESTRICTED****

*Total increases.

650,691.00
Total Increase 0.00

FUND BALANCE

Proposed Budget for 2013-2014 with known Income and Expenditures
as of January 31, 2014.

Revenue	17,160,653.71	Expenditures	17,579,858.62
Transfer In		Reverse Accounts Recv.	644,641.62
Other Sources	61,425.00		
Beginning Balance	679,819.58	Designated Amount	0.00
		Economic Uncertainties	
		Revolving Cash / Pre-Paid	4,850.14
		Designated Amounts	
Total Revenue	17,901,898.29	Total Expenditures	18,229,350.38
Projected Fund Balance;		(327,452.09)	
Total Undesignated Amount:		(327,452.09)	
Possible Fund Balance		(327,452)	

**All known expenditures have been budgeted at this time.

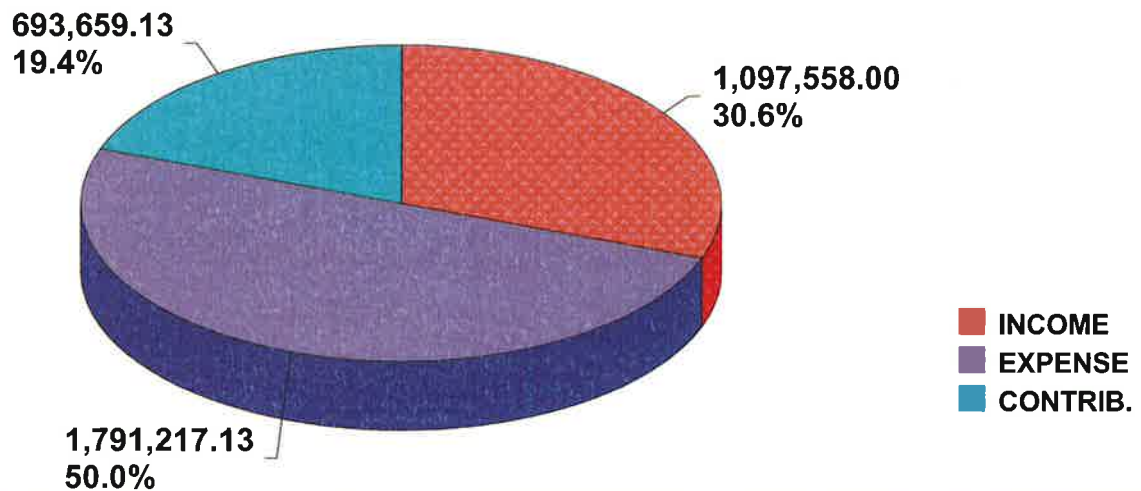
GENERAL FUND RESTRICTED BALANCE

SPECIAL EDUCATION

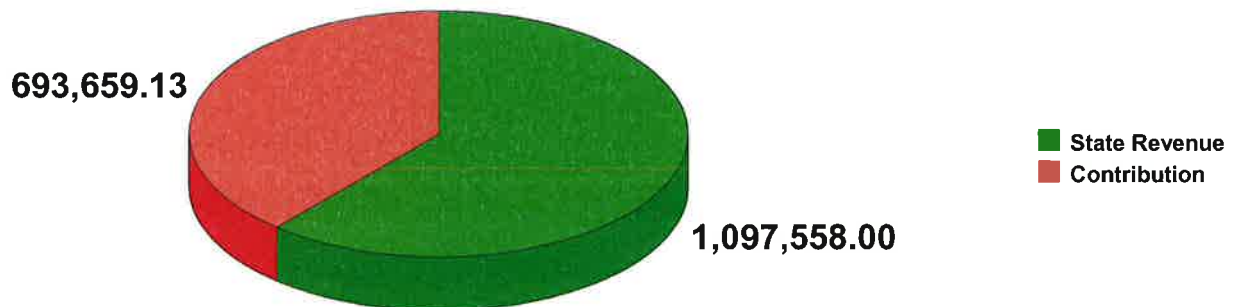
The budget is based on information provided by the county office SELPA at the end of the previous year. The county wide funding formula remains in effect. The county SELPA is working on accurate A.D.A. counts and cost. The bill back amount will be for County excess cost only. All known cost have been budgeted.

INCOME		1,097,558.00
	EXPENDITURES	
	Special Day Class	616,630.66
	Resource Specialist	736,042.00
	Direct Instructional Services	37,434.00
	Speech	94,177.00
	Support Services/Admin.Services	306,933.47
		1,791,217.13
GCOE EXCESS COST	\$371,572.00	
	CONTRIBUTION FROM GENERAL FUND	693,659.13

EXPENSE vs INCOME Special Education



FUNDING TOTAL PROGRAM COST \$1,543,477.

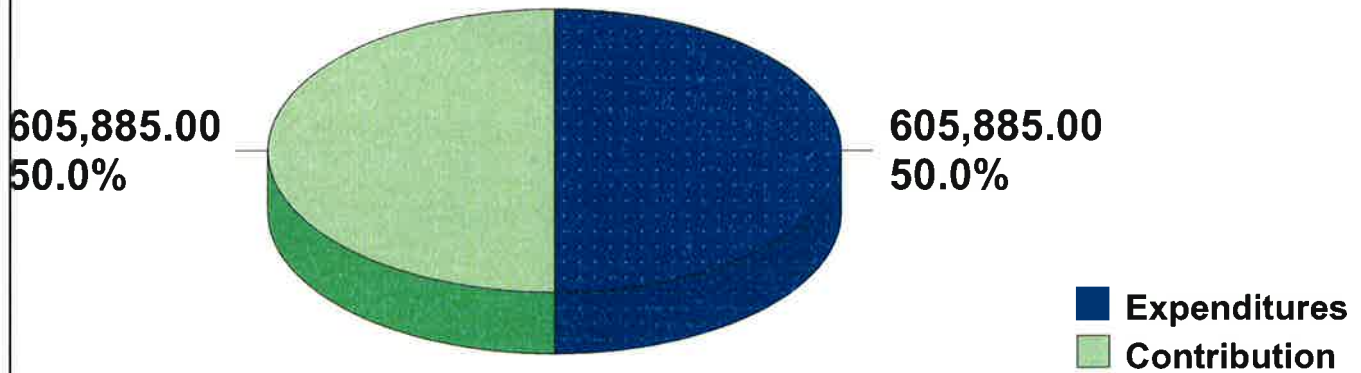


TRANSPORTATION

Transportation funding has now been shifted to the Revenue Limit per LCFF funding base. Our transportation program will be a unrestricted general fund program. The resource: 7230 will not be used after this year unless the state makes other requirements.

INCOME	0.00
EXPENDITURES	<u>605,885.00</u>
CONTRIBUTION FROM GENERAL FUND	605,885.00

FUNDING TOTAL PROGRAM COST \$605,885



SPECIAL RESERVE FUNDS

FUND 13 CAFETERIA FUND

FUND 14 DEFERRED MAINTENANCE FUND

FUND 17 SPECIAL RESERVE OTHER FUND

FUND 21 BUILDING RESERVE - BOND

FUND 25 CAPITAL FACILITY-DEVELOPER FEE FUND

FUND 51 BOND INTEREST & REDEMPTION

FUND 67 SELF INSURANCE FUND

(Each Fund's detail on following reports.)

NEGOTIATIONS

Negotiations - At this time the bargaining units have been meeting and working towards solutions and the overall effect of this budget crisis.

CASH POSITION

A cash flow analysis as of January 31, 2014 has been completed. Cash flow from our revenue sources i.e., taxes, Federal revenues, are typically slower the first and second quarters of the fiscal year. Tax revenue and Federal revenues come in after the first of the calendar year. However, due to deficits and deferrals, some of the Federal revenues are not coming in until June and August. These deferrals have INCREASED and are causing major cash flow problems. However due to the passage of Proposition 30 these deferrals are being slowly paid down. We will get more projections of these amounts at the Governor's May Revise conference. At this time we are applying for another midyear TRAN to offset cash flow due to these ongoing deferrals. More cash is going out than we are receiving.

BUDGET TRANSFERS

The Designated Amounts in the Ending Fund Balance have been budgeted in the appropriate expenditure resource accounts. The school sites now have their recalculated allocations in their categorical budgets. Budget transfers for all changes in revenue and expenditures have been completed.

SUMMARY

At this time, our District will submit a NEGATIVE CERTIFICATION of financial position to the Glenn County Office of Education.

ORLAND UNIFIED SCHOOL DISTRICT
REVENUES, EXPENDITURES AND CHANGE TO FUND BALANCE

TABLE: 1

		CHANGES BY MAJOR OBJECT CODE				
		2013-14 ADOPTED 2,063.13 ADA (A)	1ST PERIOD INTERIM REPORT 2,064.46 ADA (B)	2ND PERIOD INTERIM REPORT 2,114.82 ADA (C)	DIFFERENCE (C) - (B) (D)	EXPLANATION (E)
DESCRIPTION	ACCOUNT CODE					
A. REVENUES						
1.) REVENUE LIMIT SOURCES	8010 - 8099	11,794,459.00	12,138,303.00	14,393,558.97	2,255,255.97	Increase due to shift of State categoricals to LCFF funding base \$2,023,252. Increase of 30.36 ADA for County SELPA Special Ed. students. An amount of \$181,839 will be transferred to the GCOE SELPA for this ADA. Previously this was calculated on the old Revenue Limit. Sight increase due to LCFF and property taxes recalculation \$56,164.90. Totaling \$2,255,255.97
2.) FEDERAL REVENUES	8100 - 8299	983,027.00	1,112,794.61	1,067,305.29	(45,489.32)	Decrease due to reversing MAA revenue \$48,941 Increase of \$1,395. for student testing at OHS. Sight increase due to Title II carryover \$2,056.68 Totaling \$(45,489.32)
3.) OTHER STATE REVENUES	8300 - 8599	2,369,494.00	2,819,375.00	796,123.00	(2,023,252.00)	Decrease due to shift of State categoricals to LCFF funding base. \$2,023,252. (A1.)
4.) OTHER LOCAL REVENUES	8600 - 8799	861,386.00	861,386.00	903,686.45	42,280.45	Increase due to Drivers Ed. fees \$700. Increase due to Mig. Ed Summer School revenue of \$3,734.09. Increase due to CSU Co-State award \$29,741.10 Increase due to budgeting for state checks re-issuance \$8,105.26 Totaling \$42,280.45
5.) TOTAL REVENUES		\$16,008,366.00	\$16,931,858.61	\$17,160,653.71	\$228,795.10	
B. EXPENDITURES						
1.) CERTIFICATED SALARIES	1000 - 1999	7,708,773.00	7,770,631.00	7,826,007.25	55,376.25	Decrease substitute teacher budgets at Mill St. \$2,000. and Fairview \$4,000. Setup categorical substitutes in Title I, Title III and EIA \$21,397. Setup Substitute cost in Common Core \$20,000. Adjust Special Ed. substitute cost for open position \$15,000. Adjust salaries for Mig. Ed. revenue for OHS Summer School \$3,458. Other sight changes \$1,521.25 Totaling \$55,376.25
2.) CLASSIFIED SALARIES	2000 - 2999	2,453,646.00	2,422,700.30	2,413,927.93	(8,772.37)	Decrease MAA salaries \$(17,632.) Increase clerical substitute salary \$8,424. Other slight changes \$435.63 Totaling \$(8,772.37)
3.) EMPLOYEE BENEFITS	3000 - 3999	4,792,536.00	4,587,953.96	4,578,010.12	(9,943.84)	Decrease MAA benefits \$(6,531.03) Decrease due to PERS Reduction no longer in effect \$(16,702.) Increase due to Special Ed. substitute cost \$2,245.68 Increases in STRS, PERS, OASDI/Medicare, SUI, worker's comp. due to substitute cost \$11,043.51 Totaling \$(9,943.84)
4.) BOOKS AND SUPPLIES	4000 - 4999	551,787.00	832,126.70	852,134.77	20,008.07	Increase due to Title II carryover \$2,056.68 Setup testing supplies for OHS \$1,395. Increase due to categorical supplies \$3,556.39 Increase Maintenance supplies \$10,000. Setup school site attendance program \$3,000. Totaling \$20,008.07
5.) SERVICES, OTHER OPER. EXP.	5000 - 5999	1,772,042.00	1,842,754.93	1,727,939.55	(114,815.38)	Decrease due to reducing advertising \$(8,000.) Decrease due to setting up Common Core substitute costs \$(25,075.) Decrease due to reducing postage \$(8,000.) Decrease due to setting up categorical substitutes \$(24,600.) Decrease due to setting up categorical supplies \$(7,060.) Decrease other operating expenses \$(10,000.) Decrease Special Ed. excess cost to offset Sp. Ed. cost \$(68,428) Increase due to Special Ed. incoming student needing assistance \$17,804 Increase due to Special Ed. excess transportation cost increase \$11,540 Increase due to setup for travel/conf. \$7,003.62 Totaling \$(114,815.38)
6.) OTHER OUTLAY	6000 - 6999	0.00	0.00	0.00	0.00	
7.) OTHER OUTGO	7100 - 7499	0.00	0.00	181,839.00		Special Ed. SELP ADA transfer to GCOE SELPA
8.) DIRECT/INDIRECT SUPPORT	7300 - 7399					
9.) TOTAL EXPENDITURES		\$17,278,784.00	\$17,456,166.89	\$17,579,858.62	\$123,691.73	
C. EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES (A5 - B9)		(\$1,270,418.00)	(\$524,308.28)	(\$419,204.91)	\$105,103.37	
D. OTHER FINANCING SOURCES						
1A.) TRANSFERS IN	8910 - 8929	61,425.00	61,425.00	61,425.00	\$0.00	
1B.) TRANSFERS OUT					\$0.00	
2A-B.) SOURCES					\$0.00	
3.) TOTALS		\$61,425.00	\$61,425.00	\$61,425.00	\$0.00	
DESCRIPTION		(A)	(B)	(C)	(D)	

E. NET Increase / Decrease IN FUND BALANCE (C -D3)					
			(\$1,208,993.00)	(\$462,883.28)	(\$357,779.91)
					(\$105,103.37)
D. FUND BALANCE					
1.Beginning Balance		679,819.58	679,819.58	679,819.58	0.00
Unaudited Actual Adjustments	9791				
Audit Adjustments	9792				
Other restatements	9793			(644,641.62)	
2. ENDING BALANCE (C + D)		(529,173.42)	216,936.30	(322,601.95)	
NEW - Components of Ending Balance					
A.) CASH REVOLVING	9711		4,000.00	4,000.00	
STORES	9712	0.00	0.00	0.00	
PRE-PAID EXPENDITURES	9713				
B.) RESTRICTED	9740	17,487.05	3.00	850.14	
C.) COMMITTED					
STABILIZATION AGREEMENTS	9750				
OTHER COMMITMENTS	9760				
D.) ASSIGNED					
OTHER ASSIGNMENTS	9780				
E.) Unassigned/Unappropriated			3%	3%	
Reserve for Economic Uncertainties	9789		523,685.01	527,395.76	
Unassigned/Unappropriated Amount	9790	(546,660.47)	(310,751.71)	(854,847.85)	

2012-13 BUDGET (UNRESTRICTED)

	Beginning Budget June, 2012	First Interim December, 2012	Second Interim March, 2013	Year End Actuals Sept, 2013
Beginning Balance	\$ 1,483,741	\$ 1,483,741	\$ 1,483,741	\$ 1,483,741
Revenues	\$ 13,855,398	\$ 13,705,398	\$ 13,677,147	\$ 13,920,052
Expenses	\$ (12,718,862)	\$ (13,011,403)	\$ (13,087,874)	\$ (13,377,587)
Excess or (deficit) of Funds	\$ 1,136,536	\$ 693,995	\$ 589,273	\$ 542,465
Transfers In	\$ 60,854	\$ 60,854	\$ 60,854	\$ 60,854
Transfers Out	\$ (276,804)	\$ (276,804)	\$ (276,804)	\$ (276,804)
Contributions to Restricted Programs	\$ (1,037,718)	\$ (1,055,958)	\$ (1,093,895)	\$ (1,147,923)
Change in Fund Balance	\$ (117,132)	\$ (577,913)	\$ (720,572)	\$ (821,408)
Ending Balance	\$ 1,366,609	\$ 905,828	\$ 763,169	\$ 662,333
revolving cash	\$ 4,000	\$ 4,000	\$ 4,000	\$ 3,829
other assignments	\$ 225,760	\$ -	\$ -	\$ 1,768
reserve	\$ 1,136,849	\$ 901,828	\$ 759,169	\$ 656,736
3% reserve required	\$ 496,663	\$ 525,754	\$ 529,186	\$ 535,957
1% =	\$ 165,554	\$ 175,251	\$ 176,395	\$ 178,652
District Reserves	\$ 6.87%	\$ 5.15%	\$ 4.30%	\$ 3.68%
Change in Reserves July to Dec				
STRS GH 2 FTE (not planned in July)	\$	\$ (460,781)		
Special Ed Excess Costs	\$	\$ 84,475		
Decrease MAA Income	\$	\$ 212,951		
Other Changes	\$	\$ 200,000		
		\$ (36,645)		
Change in Reserve Dec to March				
Increase Water, Sewer, Gbg	\$	\$	\$ (142,659)	
Increase in Health Premiums (UR)	\$	\$	\$ 58,000	
Increase CSR Funding	\$	\$	\$ 89,302	
other changes	\$	\$	\$ (30,349)	
			\$ 25,706	
Change in Reserves March to September				
Revenue changes (incr Lottery, local revenues)	\$	\$	\$	\$ (102,433)
Expense changes (primarily retro pay)	\$	\$	\$	\$ 242,903
Spec Ed Encroachment (primarily impact of retro pay and Health on Sp Ed)	\$	\$	\$	\$ (288,713)
Other Changes	\$	\$	\$	\$ (54,028)
				\$ (2,595)

2013-14 BUDGET (UNRESTRICTED)

	Beginning Budget June, 2013	First Interim December, 2013	Restatement February, 2014	Second Interim March, 2014
Beginning Balance	\$ 662,333	\$ 662,333	\$ 17,692	\$ 17,692
Revenues	\$ 13,533,189	\$ 13,877,033	\$ 13,877,033	\$ 14,722,021
Expenses	\$ (13,587,101)	\$ (13,242,429)	\$ (13,242,429)	\$ (13,331,623)
Excess or (deficit) of Funds	\$ (53,912)	\$ 634,604	\$ 634,604	\$ 1,390,398
Transfers In	\$ 61,425	\$ 61,425	\$ 61,425	\$ 61,425
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contributions to Restricted Programs	\$ (1,216,506)	\$ (1,142,275)	\$ (1,142,275)	\$ (1,792,966)
Ending Balance	\$ (1,208,993)	\$ (446,246)	\$ (446,246)	\$ (341,143)
revolving cash	\$ (546,660)	\$ 216,087	\$ (428,554)	\$ (323,452)
other assignments	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
reserve	\$ -	\$ -	\$ -	\$ -
3% reserve required	\$ (550,660)	\$ 212,087	\$ (432,554)	\$ (327,452)
1% =	\$ 518,364	\$ 523,685	\$ 523,685	\$ 527,396
District Reserves	\$ 172,788	\$ 174,562	\$ (956,239)	\$ (854,848)
	\$ -3.19%	\$ 1.21%		\$ -4.86%
Implement Cut List July - Dec:				
	\$ 762,747	\$ 762,747		
Increase LCFF	\$ 191,303	\$ 191,303		
Adjust health (no 8% incr)	\$ 166,631	\$ 166,631		
Reduce sports transportation cost	\$ 6,000	\$ 6,000		
Reduce DO Repair acct	\$ 2,500	\$ 2,500		
Spec Ed staffing changes	\$ 15,063	\$ 15,063		
Reduce 1 FTE Bus/Cust/Grounds	\$ 46,179	\$ 46,179		
Leave of Absence savings	\$ 5,000	\$ 5,000		
Shift texts to Common Core	\$ 88,000	\$ 88,000		
Eliminate open FTE Alt Ed/IS	\$ 85,256	\$ 85,256		
Reduce Lead Maintenance	\$ 30,853	\$ 30,853		
Reduce Spec Programs Secretary	\$ 11,578	\$ 11,578		
ADA Incr less 1 FTE added	\$ 91,602	\$ 91,602		
Reduce Lottery Reserve	\$ 108,000	\$ 108,000		
Transfer HS FTE to Title II	\$ 53,000	\$ 53,000		
Increase Budget 2 days	\$ (115,784)	\$ (115,784)		
Eliminate take home vehicles	\$ 2,000	\$ 2,000		
Other Changes	\$ (24,434)	\$ (24,434)		
	Adjust Beginning Balance for MAA	\$ (642,641)		
Revenue Changes/add SELPA inc.	\$ 228,795	\$ 228,795		
Adjust Certificated Salaries	\$ (55,376)	\$ (55,376)		
Adjust Classified Salaries	\$ 8,772	\$ 8,772		
Adjust Benefits/PERS reduction	\$ 9,944	\$ 9,944		
Increase Supply Costs	\$ (20,008)	\$ (20,008)		
Adjust services, Special Ed	\$ 114,815	\$ 114,815		
Transfer Spec Ed Rev to County	\$ (181,839)	\$ (181,839)		
Increase Ending Balance	\$ 105,103	\$ 105,103		

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 20, 2014

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☐ POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☒ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Laura Holderfield

Telephone: (530)865-1200

Title: CBO

E-mail: lholderfield@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.

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
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.		X
4	LCFF/Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
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.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.		X
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.		X
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.		X

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?		X
		• 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?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL 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?		X
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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

11 75481 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	11,576,873.00	14,175,972.97	8,079,748.06	14,175,972.97	0.00	0.0%
2) Federal Revenue		8100-8299	48,941.00	1,395.00	1,395.00	1,395.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,678,072.00	273,070.00	89,460.68	273,070.00	0.00	0.0%
4) Other Local Revenue		8600-8799	229,303.00	271,583.45	37,459.57	271,583.45	0.00	0.0%
5) TOTAL, REVENUES			13,533,189.00	14,722,021.42	8,208,063.31	14,722,021.42		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,579,370.00	6,579,481.00	3,607,794.58	6,579,481.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,586,115.00	1,581,507.78	938,364.67	1,581,507.78	0.00	0.0%
3) Employee Benefits		3000-3999	3,692,336.00	3,532,391.14	1,918,470.95	3,532,391.14	0.00	0.0%
4) Books and Supplies		4000-4999	355,896.00	273,000.81	159,569.61	273,000.81	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,476,396.00	1,322,060.45	741,628.90	1,322,060.45	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	181,839.00	0.00	181,839.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(103,012.00)	(138,656.89)	0.00	(138,656.89)	0.00	0.0%
9) TOTAL, EXPENDITURES			13,587,101.00	13,331,623.29	7,365,828.71	13,331,623.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,912.00)	1,390,398.13	842,234.60	1,390,398.13		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	61,425.00	61,425.00	0.00	61,425.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,216,506.00)	(1,792,966.13)	0.00	(1,792,966.13)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,155,081.00)	(1,731,541.13)	0.00	(1,731,541.13)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,208,993.00)	(341,143.00)	842,234.60	(341,143.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	662,332.83	662,332.83		662,332.83	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)			662,332.83	662,332.83		662,332.83		
d) Other Restatements		9795	(644,641.62)	(644,641.62)		(644,641.62)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,691.21	17,691.21		17,691.21		
2) Ending Balance, June 30 (E + F1e)			(1,191,301.79)	(323,451.79)		(323,451.79)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	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		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1,191,301.79)	(327,451.79)		(327,451.79)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	6,589,565.00	9,005,606.00	4,535,070.00	9,005,606.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,255,155.00	1,255,155.00	1,030,298.00	1,255,155.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	66,789.00	55,045.51	26,897.26	55,045.51	0.00	0.0%
Timber Yield Tax		8022	1,063.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,752,746.00	3,989,681.53	2,241,769.27	3,989,681.53	0.00	0.0%
Unsecured Roll Taxes		8042	178,463.00	209,583.93	202,623.66	209,583.93	0.00	0.0%
Prior Years' Taxes		8043	(11,187.00)	0.00	11,243.14	0.00	0.00	0.0%
Supplemental Taxes		8044	46,449.00	0.00	31,846.73	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(249.00)	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (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	1,058.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	(529.00)	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			11,879,323.00	14,515,071.97	8,079,748.06	14,515,071.97	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(217,586.00)	(217,586.00)	0.00	(217,586.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	22,597.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(107,461.00)	(121,513.00)	0.00	(121,513.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			11,576,873.00	14,175,972.97	8,079,748.06	14,175,972.97	0.00	0.0%
FEDERAL 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		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	48,941.00	1,395.00	1,395.00	1,395.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,941.00	1,395.00	1,395.00	1,395.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	444,876.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	259,716.00	259,716.00	89,460.68	259,716.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	973,480.00	13,354.00	0.00	13,354.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			1,678,072.00	273,070.00	89,460.68	273,070.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	45,125.00	45,125.00	5,323.08	45,125.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	5,539.35	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	2,724.00	6,458.09	6,458.09	6,458.09	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								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	4,000.00	42,546.36	20,139.05	42,546.36	0.00	0.0%
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	0.00	171,454.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			229,303.00	271,583.45	37,459.57	271,583.45	0.00	0.0%
TOTAL, REVENUES			13,533,189.00	14,722,021.42	8,208,063.31	14,722,021.42	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	5,418,774.00	5,393,998.00	2,931,238.51	5,393,998.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	295,607.00	258,323.00	162,273.00	258,323.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	864,989.00	927,160.00	514,283.07	927,160.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,579,370.00	6,579,481.00	3,607,794.58	6,579,481.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	77,171.00	77,171.00	44,581.37	77,171.00	0.00	0.0%
Classified Support Salaries		2200	621,402.00	594,388.33	343,378.50	594,388.33	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	228,236.00	224,035.00	133,022.19	224,035.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	501,705.00	492,703.78	306,925.16	492,703.78	0.00	0.0%
Other Classified Salaries		2900	157,601.00	193,209.67	110,457.45	193,209.67	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,586,115.00	1,581,507.78	938,364.67	1,581,507.78	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	608,188.00	547,513.29	292,798.89	547,513.29	0.00	0.0%
PERS		3201-3202	206,253.00	177,570.30	96,723.16	177,570.30	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	219,581.00	216,447.64	115,991.21	216,447.64	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,173,875.00	2,044,355.99	1,094,722.68	2,044,355.99	0.00	0.0%
Unemployment Insurance		3501-3502	42,022.00	41,549.54	2,527.32	41,549.54	0.00	0.0%
Workers' Compensation		3601-3602	163,523.00	162,411.03	91,623.11	162,411.03	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	258,395.00	262,098.35	146,639.58	262,098.35	0.00	0.0%
PERS Reduction		3801-3802	17,499.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,000.00	80,445.00	77,445.00	80,445.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,692,336.00	3,532,391.14	1,918,470.95	3,532,391.14	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	63,175.00	175.00	33,876.54	175.00	0.00	0.0%
Books and Other Reference Materials		4200	5,000.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	285,221.00	268,058.81	122,887.08	268,058.81	0.00	0.0%
Noncapitalized Equipment		4400	2,500.00	4,767.00	2,805.99	4,767.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			355,896.00	273,000.81	159,569.61	273,000.81	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	14,790.00	20,464.94	9,009.83	20,464.94	0.00	0.0%
Dues and Memberships		5300	12,250.00	7,250.00	4,245.00	7,250.00	0.00	0.0%
Insurance		5400-5450	107,300.00	107,000.00	87,414.20	107,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	421,947.00	421,947.00	319,620.09	421,947.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	207,188.00	189,655.00	103,375.42	189,655.00	0.00	0.0%
Transfers of Direct Costs		5710	(109,623.00)	(109,623.00)	0.00	(109,623.00)	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	732,544.00	646,366.51	200,586.87	646,366.51	0.00	0.0%
Communications		5900	90,000.00	39,000.00	17,377.49	39,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,476,396.00	1,322,060.45	741,628.90	1,322,060.45	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
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)								
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	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	181,839.00	0.00	181,839.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	181,839.00	0.00	181,839.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(103,012.00)	(138,656.89)	0.00	(138,656.89)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(103,012.00)	(138,656.89)	0.00	(138,656.89)	0.00	0.0%
TOTAL, EXPENDITURES			13,587,101.00	13,331,623.29	7,365,828.71	13,331,623.29	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND 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	0.0%
Other Authorized Interfund Transfers In		8919	61,425.00	61,425.00	0.00	61,425.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			61,425.00	61,425.00	0.00	61,425.00	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: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments 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			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,216,506.00)	(1,792,966.13)	0.00	(1,792,966.13)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,216,506.00)	(1,792,966.13)	0.00	(1,792,966.13)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,155,081.00)	(1,731,541.13)	0.00	(1,731,541.13)	0.00	0.0%

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

11 75481 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	217,586.00	217,586.00	0.00	217,586.00	0.00	0.0%
2) Federal Revenue		8100-8299	934,086.00	1,065,910.29	111,885.06	1,065,910.29	0.00	0.0%
3) Other State Revenue		8300-8599	691,422.00	523,053.00	575,675.77	523,053.00	0.00	0.0%
4) Other Local Revenue		8600-8799	632,083.00	632,083.00	337,618.94	632,083.00	0.00	0.0%
5) TOTAL, REVENUES			2,475,177.00	2,438,632.29	1,025,179.77	2,438,632.29		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,129,403.00	1,246,526.25	642,652.20	1,246,526.25	0.00	0.0%
2) Classified Salaries		2000-2999	867,531.00	832,420.15	482,081.10	832,420.15	0.00	0.0%
3) Employee Benefits		3000-3999	1,100,200.00	1,045,618.98	539,721.52	1,045,618.98	0.00	0.0%
4) Books and Supplies		4000-4999	195,891.00	579,133.96	214,407.90	579,133.96	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	295,646.00	405,879.10	75,182.72	405,879.10	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	103,012.00	138,656.89	0.00	138,656.89	0.00	0.0%
9) TOTAL, EXPENDITURES			3,691,683.00	4,248,235.33	1,954,045.44	4,248,235.33		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,216,506.00)	(1,809,603.04)	(928,865.67)	(1,809,603.04)		
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%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,216,506.00	1,792,966.13	0.00	1,792,966.13	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,216,506.00	1,792,966.13	0.00	1,792,966.13		

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

11 75481 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(16,636.91)	(928,865.67)	(16,636.91)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,486.75	17,486.75		17,486.75	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)			17,486.75	17,486.75		17,486.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,486.75	17,486.75		17,486.75		
2) Ending Balance, June 30 (E + F1e)			17,486.75	849.84		849.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	17,487.05	850.14		850.14		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.30)	(0.30)		(0.30)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	217,586.00	217,586.00	0.00	217,586.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			217,586.00	217,586.00	0.00	217,586.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	264,889.00	264,889.00	0.00	264,889.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	476,524.00	525,665.46	66,436.99	525,665.46	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	97,471.00	155,527.68	0.00	155,527.68	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	53,051.00	66,518.29	13,461.31	66,518.29	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	42,151.00	53,309.86	31,986.76	53,309.86	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			934,086.00	1,065,910.29	111,885.06	1,065,910.29	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	36,652.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	203,092.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	380,588.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	50,000.00	60,000.00	10,961.38	60,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	21,090.00	463,053.00	564,714.39	463,053.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			691,422.00	523,053.00	575,675.77	523,053.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	17,000.00	17,000.00	5,495.94	17,000.00	0.00	0.0%
Interagency Services	All Other	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								
Plus: Misc Funds Non-LCFF/Revenue Limit (8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	615,083.00	615,083.00	332,123.00	615,083.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			632,083.00	632,083.00	337,618.94	632,083.00	0.00	0.0%
TOTAL, REVENUES			2,475,177.00	2,438,632.29	1,025,179.77	2,438,632.29	0.00	0.0%

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

11 75481 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	905,923.00	1,025,052.25	516,016.25	1,025,052.25	0.00	0.0%
Certificated Pupil Support Salaries		1200	223,480.00	221,474.00	126,635.95	221,474.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,129,403.00	1,246,526.25	642,652.20	1,246,526.25	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	495,895.00	509,232.00	271,886.77	509,232.00	0.00	0.0%
Classified Support Salaries		2200	163,578.00	152,578.00	86,227.01	152,578.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	188,677.00	158,979.00	112,151.69	158,979.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,381.00	11,631.15	11,631.15	11,631.15	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	184.48	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			867,531.00	832,420.15	482,081.10	832,420.15	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	93,177.00	101,239.00	51,800.44	101,239.00	0.00	0.0%
PERS		3201-3202	99,445.00	95,184.60	53,456.86	95,184.60	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	96,388.00	82,906.76	41,791.04	82,906.76	0.00	0.0%
Health and Welfare Benefits		3401-3402	691,746.00	645,956.53	333,196.76	645,956.53	0.00	0.0%
Unemployment Insurance		3501-3502	10,050.00	10,372.81	564.43	10,372.81	0.00	0.0%
Workers' Compensation		3601-3602	40,046.00	43,616.53	22,657.06	43,616.53	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	64,250.00	66,342.75	36,254.93	66,342.75	0.00	0.0%
PERS Reduction		3801-3802	5,098.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,100,200.00	1,045,618.98	539,721.52	1,045,618.98	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	40,000.00	50,000.00	8,469.88	50,000.00	0.00	0.0%
Books and Other Reference Materials		4200	10,000.00	30,512.62	13,592.49	30,512.62	0.00	0.0%
Materials and Supplies		4300	143,891.00	338,649.34	190,045.47	338,649.34	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	159,972.00	2,300.06	159,972.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			195,891.00	579,133.96	214,407.90	579,133.96	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	10,237.00	80,870.30	6,654.52	80,870.30	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	9,377.00	9,377.00	9,661.40	9,377.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,000.00	18,000.00	7,445.83	18,000.00	0.00	0.0%
Transfers of Direct Costs		5710	109,623.00	109,623.00	0.00	109,623.00	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	146,909.00	186,508.80	51,420.97	186,508.80	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			295,646.00	405,879.10	75,182.72	405,879.10	0.00	0.0%

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

11 75481 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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)								
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	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 Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	103,012.00	138,656.89	0.00	138,656.89	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			103,012.00	138,656.89	0.00	138,656.89	0.00	0.0%
TOTAL, EXPENDITURES			3,691,683.00	4,248,235.33	1,954,045.44	4,248,235.33	0.00	0.0%

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

11 75481 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND 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		
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: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,216,506.00	1,792,966.13	0.00	1,792,966.13	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,216,506.00	1,792,966.13	0.00	1,792,966.13	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,216,506.00	1,792,966.13	0.00	1,792,966.13	0.00	0.0%

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

11 75481 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	11,794,459.00	14,393,558.97	8,079,748.06	14,393,558.97	0.00	0.0%
2) Federal Revenue		8100-8299	983,027.00	1,067,305.29	113,280.06	1,067,305.29	0.00	0.0%
3) Other State Revenue		8300-8599	2,369,494.00	796,123.00	665,136.45	796,123.00	0.00	0.0%
4) Other Local Revenue		8600-8799	861,386.00	903,666.45	375,078.51	903,666.45	0.00	0.0%
5) TOTAL, REVENUES			16,008,366.00	17,160,653.71	9,233,243.08	17,160,653.71		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,708,773.00	7,826,007.25	4,250,446.78	7,826,007.25	0.00	0.0%
2) Classified Salaries		2000-2999	2,453,646.00	2,413,927.93	1,420,445.77	2,413,927.93	0.00	0.0%
3) Employee Benefits		3000-3999	4,792,536.00	4,578,010.12	2,458,192.47	4,578,010.12	0.00	0.0%
4) Books and Supplies		4000-4999	551,787.00	852,134.77	373,977.51	852,134.77	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,772,042.00	1,727,939.55	816,811.62	1,727,939.55	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	181,839.00	0.00	181,839.00	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			17,278,784.00	17,579,858.62	9,319,874.15	17,579,858.62		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,270,418.00)	(419,204.91)	(86,631.07)	(419,204.91)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	61,425.00	61,425.00	0.00	61,425.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			61,425.00	61,425.00	0.00	61,425.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,208,993.00)	(357,779.91)	(86,631.07)	(357,779.91)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	679,819.58	679,819.58		679,819.58	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)			679,819.58	679,819.58		679,819.58		
d) Other Restatements		9795	(644,641.62)	(644,641.62)		(644,641.62)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,177.96	35,177.96		35,177.96		
2) Ending Balance, June 30 (E + F1e)			(1,173,815.04)	(322,601.95)		(322,601.95)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	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	17,487.05	850.14		850.14		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1,191,302.09)	(327,452.09)		(327,452.09)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	6,589,565.00	9,005,606.00	4,535,070.00	9,005,606.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,255,155.00	1,255,155.00	1,030,298.00	1,255,155.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	66,789.00	55,045.51	26,897.26	55,045.51	0.00	0.0%
Timber Yield Tax		8022	1,063.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,752,746.00	3,989,681.53	2,241,769.27	3,989,681.53	0.00	0.0%
Unsecured Roll Taxes		8042	178,463.00	209,583.93	202,623.66	209,583.93	0.00	0.0%
Prior Years' Taxes		8043	(11,187.00)	0.00	11,243.14	0.00	0.00	0.0%
Supplemental Taxes		8044	46,449.00	0.00	31,846.73	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(249.00)	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (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	1,058.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	(529.00)	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			11,879,323.00	14,515,071.97	8,079,748.06	14,515,071.97	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(217,586.00)	(217,586.00)	0.00	(217,586.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	217,586.00	217,586.00	0.00	217,586.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	22,597.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(107,461.00)	(121,513.00)	0.00	(121,513.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			11,794,459.00	14,393,558.97	8,079,748.06	14,393,558.97	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	264,889.00	264,889.00	0.00	264,889.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	476,524.00	525,665.46	66,436.99	525,665.46	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	97,471.00	155,527.68	0.00	155,527.68	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	53,051.00	66,518.29	13,461.31	66,518.29	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290	42,151.00	53,309.86	31,986.76	53,309.86	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	48,941.00	1,395.00	1,395.00	1,395.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			983,027.00	1,067,305.29	113,280.06	1,067,305.29	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	36,652.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	203,092.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	380,588.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	444,876.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	309,716.00	319,716.00	100,422.06	319,716.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	994,570.00	476,407.00	564,714.39	476,407.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			2,369,494.00	796,123.00	665,136.45	796,123.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	45,125.00	45,125.00	5,323.08	45,125.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	5,539.35	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	17,000.00	17,000.00	5,495.94	17,000.00	0.00	0.0%
Interagency Services	All Other	8677	2,724.00	6,458.09	6,458.09	6,458.09	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								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,000.00	42,546.36	20,139.05	42,546.36	0.00	0.0%
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	0.00	171,454.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	615,083.00	615,083.00	332,123.00	615,083.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			861,386.00	903,666.45	375,078.51	903,666.45	0.00	0.0%
TOTAL, REVENUES			16,008,366.00	17,160,653.71	9,233,243.08	17,160,653.71	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,324,697.00	6,419,050.25	3,447,254.76	6,419,050.25	0.00	0.0%
Certificated Pupil Support Salaries		1200	519,087.00	479,797.00	288,908.95	479,797.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	864,989.00	927,160.00	514,283.07	927,160.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,708,773.00	7,826,007.25	4,250,446.78	7,826,007.25	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	573,066.00	586,403.00	316,468.14	586,403.00	0.00	0.0%
Classified Support Salaries		2200	784,980.00	746,966.33	429,605.51	746,966.33	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	416,913.00	383,014.00	245,173.88	383,014.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	521,086.00	504,334.93	318,556.31	504,334.93	0.00	0.0%
Other Classified Salaries		2900	157,601.00	193,209.67	110,641.93	193,209.67	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,453,646.00	2,413,927.93	1,420,445.77	2,413,927.93	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	701,365.00	648,752.29	344,599.33	648,752.29	0.00	0.0%
PERS		3201-3202	305,698.00	272,754.90	150,180.02	272,754.90	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	315,969.00	299,354.40	157,782.25	299,354.40	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,865,621.00	2,690,312.52	1,427,919.44	2,690,312.52	0.00	0.0%
Unemployment Insurance		3501-3502	52,072.00	51,922.35	3,091.75	51,922.35	0.00	0.0%
Workers' Compensation		3601-3602	203,569.00	206,027.56	114,280.17	206,027.56	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	322,645.00	328,441.10	182,894.51	328,441.10	0.00	0.0%
PERS Reduction		3801-3802	22,597.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,000.00	80,445.00	77,445.00	80,445.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,792,536.00	4,578,010.12	2,458,192.47	4,578,010.12	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	103,175.00	50,175.00	42,346.42	50,175.00	0.00	0.0%
Books and Other Reference Materials		4200	15,000.00	30,512.62	13,592.49	30,512.62	0.00	0.0%
Materials and Supplies		4300	429,112.00	606,708.15	312,932.55	606,708.15	0.00	0.0%
Noncapitalized Equipment		4400	4,500.00	164,739.00	5,106.05	164,739.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			551,787.00	852,134.77	373,977.51	852,134.77	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	25,027.00	101,335.24	15,664.35	101,335.24	0.00	0.0%
Dues and Memberships		5300	12,250.00	7,250.00	4,245.00	7,250.00	0.00	0.0%
Insurance		5400-5450	116,677.00	116,377.00	97,075.60	116,377.00	0.00	0.0%
Operations and Housekeeping Services		5500	423,447.00	423,447.00	319,620.09	423,447.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	225,188.00	207,655.00	110,821.25	207,655.00	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	879,453.00	832,875.31	252,007.84	832,875.31	0.00	0.0%
Communications		5900	90,000.00	39,000.00	17,377.49	39,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,772,042.00	1,727,939.55	816,811.62	1,727,939.55	0.00	0.0%

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

11 75481 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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)								
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	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	181,839.00	0.00	181,839.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	181,839.00	0.00	181,839.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	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			17,278,784.00	17,579,858.62	9,319,874.15	17,579,858.62	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND 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	0.0%
Other Authorized Interfund Transfers In		8919	61,425.00	61,425.00	0.00	61,425.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			61,425.00	61,425.00	0.00	61,425.00	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: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments 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			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			61,425.00	61,425.00	0.00	61,425.00	0.00	0.0%

Resource	Description	2013-14 Projected Year Totals
4035	NCLB: Title II, Part A, Teacher Quality	0.08
4203	NCLB: Title III, Limited English Proficient (LE	0.06
7230	Transportation: Home to School	850.00
Total, Restricted Balance		850.14

Orland Unified School District
General Fund Multi Year Projection Assumptions
March 20, 2014

Revenue Assumptions	Actual Year End 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Enrollment & ADA
October CALPADS Enrollment/ Cohort Projection	2,163	2,213	2,214	2,225	
P-2 ADA	2,062.46	2,084.46	2,081.50	2,091.37	
Attendance Rate	95.35%	94.19%	94.00%	94.00%	
Change in Enrollment compared to prior year	-31	50	1	11	
LCFF Funded ADA		2,114.82	2,115	2,115	
Revenue Assumptions	1.565%	0.86%	2.12%	1.80%	
	Cost of Living Increase included in LCFF Funding				
	Local Control Funding Formula:				
	Target Floor	\$ 21,323,762	\$ 21,504,531	\$ 21,955,678	
	Floor	\$ 13,468,170	\$ 14,393,559	\$ 16,388,187	
Expense Assumptions	Current Year GAP Funding	\$ 925,389	\$ 1,994,628	\$ 1,890,163	
	GAP Funding Rate	11.78%	28.05%	33.95%	
	Lottery - Unrestricted Dollars per ADA	\$124.00	\$124.00	\$124.00	
	OTA Salaries - all salaries assume 183 paid days (180 school days)				
	Number of FTE	106.00	110.50	110.50	
Expense Assumptions	Anticipated Savings of 2.5 FTE (Librarian, Counselor, .5 FTE Nurse)		\$ (249,272)		
	Change in Classroom FTE (Staff K-3 at 24, Staff 4-5 at 27 and Secondary Enrollment + 2)		7.00		
	Cost of Additional FTE		\$ 504,377	\$ 131,189	
	Anticipated Cost of Step	included	\$ 147,176	\$ 131,189	
	CSEA SALARIES				
Expense Assumptions	Number of FTE	58.81	59.81	59.81	
	Increase for Cost of 1 FTE Maintenance (Lead Maintenance Supervisor Position Eliminated)		\$ 76,249	\$ 44,000	
	Anticipated Cost of Step Net	included	\$ 43,248	\$ 44,000	
	Admin/Mgmt/Supervisory/Confidential Employees				
	Number of FTE	20	18	18	
Expense Assumptions	Savings from Reduction of Lead Maintenance Supervisors, 2 FTE Net of GH Cost		\$ (38,635)	\$ (189,010)	
	Cost of One Year Agreement with Retiring Superintendent		\$ 151,004	\$ 23,000	
	Anticipated Cost of Step	included	\$ 22,716	\$ 23,000	
	HEALTH AND WELFARE BENEFITS				
	Percentage Increase in cost of health, dental and vision plans	25%	0%	10%	8%
Expense Assumptions	District Contribution per FTE Active Employees	\$ 14,452	\$ 15,436	\$ 16,287	\$ 17,202
	Cost of Active Employee Health Benefits (178 current participant) (180.5 on-going participant)	\$ 2,747,608	\$ 2,747,608	\$ 2,939,804	\$ 3,104,961
	Increase in Active Employee Health Benefits, projected			\$ 192,196	\$ 165,158
	District Contribution per Retiree	\$ 12,326	\$ 13,668	\$ 14,196	\$ 15,355
	Cost of Retiree Employee Health Benefits (30 current participant) (29 on-going)	\$ 369,772.80	\$ 410,040	\$ 411,688.35	\$ 445,284.56
Expense Assumptions	Increase in Retiree Health Benefits, Projected			\$ 1,648	\$ 33,596
	District Contribution per Board Member	\$ 13,161.25	\$ 14,242	\$ 14,420.50	\$ 15,191.76
	Cost of Board Member Health Benefits (4 current participant) (1@4 mos. 1@6 mos. 1-on-going)	\$ 52,645.00	\$ 53,758	\$ 25,172.50	\$ 15,192
	Savings from Board Decision to eliminate Health Benefits for New Board Members			\$ (28,586)	\$ (9,981)
	PERS employer Contribution Rate	11.442%	11.442%	12.6%	15.0%
Expense Assumptions	OTHER EXPENSES				
	Anticipated cost of Increase in PERS employer contribution		\$ 28,000	\$ 57,200	
	Textbooks out of General Fund (2013-14 paid with Common Core)		\$ 50,000	\$ 50,000	
	Cost of Board Member Election Year		\$ 8,600	\$ non election yr	
	Anticipated Annual Utility increase built into Water/Sewer/Garbage/Utilities		\$ 30,000	\$ 30,000	
Expense Assumptions	Pursuant to current law: Increase Expenses for Routine Restricted Maintenance		\$ 40,000	\$ 400,000	
	Anticipated Annual Increase in Special Education Encroachment		\$ 28,000	\$ 30,000	
	Additional Increase in Spec Ed Encroachment for GCOE Elimination of Reimb for Psych		\$ 36,540	\$ 36,540	

**Orland Unified School District
General Fund Unrestricted
March 20, 2014**

	Actual Year End 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16
BEGINNING FUND BALANCE, UNRESTRICTED:	\$ 1,483,741	\$ 662,333	\$ (323,451)	\$ 117,785
RESTATEMENT OF BEGINNING BALANCE-----	\$ 17,692			
Revenue Limit Sources/LCFF	\$ 11,240,705	\$ 14,175,973	\$ 16,170,601	\$ 18,060,764
Federal Revenue	\$ 399,090	\$ 1,395	\$ -	\$ -
State Revenue	\$ 1,987,947	\$ 273,070	\$ 275,000	\$ 275,000
Other Local Income/Interest/Donations	\$ 292,311	\$ 271,583	\$ 229,303	\$ 229,303
Transfers In	\$ 60,854	\$ 61,425	\$ -	\$ -
TOTAL REVENUES and TRANSFERS IN	\$ 13,980,906	\$ 14,783,446	\$ 16,674,904	\$ 18,565,067
Expenditures And Other Financing Uses				
Certificated Salaries (1100, 1200, 1900)	\$ 5,641,821	\$ 5,652,321	\$ 6,054,602	\$ 6,185,790
Classified Salaries (2100, 2200, 2400, 2900)	\$ 1,460,287	\$ 1,357,473	\$ 1,476,970	\$ 1,520,970
Management Salaries (1300, 2300)	\$ 970,060	\$ 1,151,195	\$ 1,286,280	\$ 1,265,636
Health and Welfare Benefits	\$ 3,635,277	\$ 3,532,391	\$ 3,725,649	\$ 3,971,622
Books and Supplies	\$ 327,922	\$ 273,001	\$ 325,000	\$ 325,000
Services, Other Operating Expenses	\$ 1,429,183	\$ 1,322,060	\$ 1,360,660	\$ 1,382,060
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ 25,176	\$ 181,839	\$ 182,000	\$ 182,000
Direct Support/Indirect Costs	\$ (112,139)	\$ (138,657)	\$ (75,000)	\$ (75,000)
Transfer Out	\$ 276,804	\$ -	\$ -	\$ -
TOTAL EXPENSES AND TRANSFERS OUT	\$ 13,654,391	\$ 13,331,623	\$ 14,336,161	\$ 14,758,079
Contributions to Restricted Programs, Total:	\$ 1,147,923	\$ 1,792,966	\$ 1,897,506	\$ 2,327,506
(DEFICIT SPENDING) OR ADDING TO FUND BALANCE	\$ (821,408)	\$ (341,143)	\$ 441,237	\$ 1,479,482
ENDING FUND BALANCE, UNRESTRICTED	\$ 662,333	\$ (323,451)	\$ 117,785	\$ 1,597,267
RESERVES:				
Stores/Revolving Cash/Prepaid Expenses/Fair Market Value	\$ 4,638	\$ 4,000	\$ 4,000	\$ 4,000
Designated Ending Balance (sites and programs)	\$ -	\$ -	\$ -	\$ -
Set Aside Amount of New Money from Gov. Prop. Budget, Pending State Budget Passing				
Amount Available for Reserves	\$ 657,695	\$ (327,451)	\$ 113,785	\$ 1,593,267
3% Required Reserve	\$ 535,867	\$ 527,396	\$ 541,670	\$ 567,202
Amount Above or (Below) Reserves	\$ 121,827	\$ (854,847)	\$ (427,885)	\$ 1,026,065
Percentage Reserve Level	3.68%	-1.86%	0.63%	8.43%

**Orland Unified Schol District
General Fund Restricted
March 20, 2014**

	Actual Year End 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16
BEG FUND BALANCE, RESTRICTED:	\$ 85,867 \$	\$ 17,486 \$	\$ 850 \$	\$ (0)
Revenue Limit Sources/LCFF	\$ 212,510 \$	\$ 217,586 \$	\$ 217,586 \$	\$ 217,586 \$
Federal Revenue	\$ 1,440,512 \$	\$ 1,065,910 \$	\$ 936,940 \$	\$ 936,940 \$
State Revenue	\$ 697,564 \$	\$ 523,053 \$	\$ 71,090 \$	\$ 71,090 \$
Other Local Income/Interest/Donations	\$ 640,965 \$	\$ 632,083 \$	\$ 595,543 \$	\$ 595,543 \$
Transfers In	\$ - \$	\$ - \$	\$ - \$	\$ - \$
TOTAL REVENUES and TRANSFERS IN	\$ 2,991,551 \$	\$ 2,438,632 \$	\$ 1,821,159 \$	\$ 1,821,159
Expenditures And Other Financing Uses				
Certificated Salaries (1100, 1200, 1900)	\$ 1,272,939 \$	\$ 1,246,526 \$	\$ 1,330,000 \$	\$ 1,350,000 \$
Classified Salaries (2100, 2200, 2400, 2900)	\$ 703,940 \$	\$ 673,441 \$	\$ 700,000 \$	\$ 704,150 \$
Management Salaries (1300, 2300)	\$ 270,410 \$	\$ 158,979 \$	\$ 165,000 \$	\$ 170,000 \$
Health and Welfare Benefits	\$ 1,029,394 \$	\$ 1,045,619 \$	\$ 1,039,925 \$	\$ 1,039,925 \$
Books and Supplies	\$ 397,182 \$	\$ 579,134 \$	\$ 97,253 \$	\$ 97,253 \$
Services, Other Operating Expenses	\$ 421,851 \$	\$ 405,879 \$	\$ 272,337 \$	\$ 272,337 \$
Routine Restricted Maintenance increase years out	\$ - \$	\$ - \$	\$ 40,000 \$	\$ 440,000 \$
Other Outgo	\$ - \$	\$ - \$	\$ - \$	\$ - \$
Direct Support/Indirect Costs	\$ 112,139 \$	\$ 138,657 \$	\$ 75,000 \$	\$ 75,000 \$
Transfer Out	\$ - \$	\$ - \$	\$ - \$	\$ - \$
TOTAL EXPENSES AND TRANSFERS OUT	\$ 4,207,855 \$	\$ 4,248,235 \$	\$ 3,719,515 \$	\$ 4,148,665
Contributions to Restricted Programs, Total:	\$ (1,147,923) \$	\$ (1,792,966) \$	\$ (1,897,506) \$	\$ (2,327,506)
SPENDING DOWN BEGINNING BALANCES (one time)	\$ (68,381) \$	\$ (16,637) \$	\$ (850) \$	\$ 0
ENDING FUND BALANCE, RESTRICTED	\$ 17,486 \$	\$ 850 \$	\$ (0) \$	\$ 0

**Orland Unified Schol District
General Fund Combined
March 20, 2014**

	Actual Year End 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16
BEGINNING FUND BALANCE, Combined:	\$ 1,569,608	\$ 679,820	\$ (322,602)	\$ 117,785
RESTATEMENT OF BEGINNING BALANCE-----	\$ 35,178			
Revenue Limit Sources/LCFF	\$ 11,453,215	\$ 14,393,559	\$ 16,388,187	\$ 18,278,350
Federal Revenue	\$ 1,839,602	\$ 1,067,305	\$ 936,940	\$ 936,940
State Revenue	\$ 2,685,511	\$ 796,123	\$ 346,090	\$ 346,090
Other Local Income/Interests/Donations	\$ 933,276	\$ 903,666	\$ 824,846	\$ 824,846
Transfers In	\$ 60,854	\$ 61,425	\$ -	\$ -
TOTAL REVENUES and TRANSFERS IN	\$ 16,972,458	\$ 17,222,079	\$ 18,496,063	\$ 20,386,226
Expenditures And Other Financing Uses				
Certificated Salaries (1100, 1200, 1900)	\$ 6,914,760	\$ 6,898,847	\$ 7,384,602	\$ 7,535,790
Classified Salaries (2100, 2200, 2400, 2900)	\$ 2,164,227	\$ 2,030,914	\$ 2,176,970	\$ 2,225,120
Management Salaries (1300, 2300)	\$ 1,240,471	\$ 1,310,174	\$ 1,451,280	\$ 1,435,636
Health and Welfare Benefits	\$ 4,664,671	\$ 4,578,010	\$ 4,765,574	\$ 5,011,547
Books and Supplies	\$ 725,104	\$ 852,135	\$ 422,253	\$ 422,253
Services, Other Operating Expenses	\$ 1,851,034	\$ 1,727,940	\$ 1,632,997	\$ 1,654,397
Capital Outlay	\$ -	\$ -	\$ 40,000	\$ 440,000
Other Outgo	\$ 25,176	\$ 181,839	\$ 182,000	\$ 182,000
Direct Support/Indirect Costs	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ 276,804	\$ -	\$ -	\$ -
TOTAL EXPENSES AND TRANSFERS OUT	\$ 17,862,247	\$ 17,579,859	\$ 18,055,676	\$ 18,906,744
(DEFICIT SPENDING) OR ADDING TO FUND BALANCE	\$ (889,789)	\$ (357,780)	\$ 440,387	\$ 1,479,482
ENDING FUND BALANCE, UNRESTRICTED	\$ 679,820	\$ (322,602)	\$ 117,785	\$ 1,597,267
RESERVES:				
Stores/Revolving Cash/Prepaid Expenses/Fair Market Value	\$ 4,638	\$ 4,000	\$ 4,000	\$ 4,000
Designated Ending Balance (sites and programs)	\$ -	\$ 850	\$ -	\$ -
Set Aside Amount of New Money from Gov. Prop. Budget, Pending State Budget Passing			\$ -	\$ -
Amount Available For Reserves	\$ 657,695	\$ (327,451)	\$ 113,785	\$ 1,593,267
3% Required Reserve	\$ 535,867	\$ 527,396	\$ 541,670	\$ 567,202
Amount Above or (Below) Reserves	\$ 121,827	\$ (854,847)	\$ (427,885)	\$ 1,026,065
Percentage Reserve Level	3.68%	-1.86%	0.63%	8.43%

**Orland Unified Schol District
General Fund Combined
March 20, 2014**

	Actual Year End 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16
BEGINNING FUND BALANCE, Combined:	\$ 1,569,608	\$ 679,820	\$ (322,602)	\$ 117,784
RESTATEMENT OF BEGINNING BALANCE-----	\$	\$ 35,178		
Revenue Limit Sources/LCFF	\$ 11,453,215	\$ 14,393,559	\$ 16,388,187	\$ 18,278,350
Federal Revenue	\$ 1,839,602	\$ 1,067,305	\$ 936,940	\$ 936,940
State Revenue	\$ 2,685,511	\$ 796,123	\$ 346,090	\$ 346,090
Other Local Income/Interest/Donations	\$ 933,276	\$ 903,666	\$ 824,846	\$ 824,846
Transfers In	\$ 60,854	\$ 61,425	\$ -	\$ -
TOTAL REVENUES and TRANSFERS IN	\$ 16,972,458	\$ 17,222,079	\$ 18,496,063	\$ 20,386,226
Expenditures And Other Financing Uses				
Certificated Salaries (1100, 1200, 1900)	\$ 6,914,760	\$ 6,898,847	\$ 7,384,602	\$ 7,535,790
Classified Salaries (2100, 2200, 2400, 2900)	\$ 2,164,227	\$ 2,030,914	\$ 2,176,970	\$ 2,225,120
Management Salaries (1300, 2300)	\$ 1,240,471	\$ 1,310,174	\$ 1,451,280	\$ 1,435,636
Health and Welfare Benefits	\$ 4,664,671	\$ 4,578,010	\$ 4,765,576	\$ 5,011,547
Books and Supplies	\$ 725,104	\$ 852,135	\$ 422,253	\$ 422,253
Services, Other Operating Expenses	\$ 1,851,034	\$ 1,727,940	\$ 1,632,997	\$ 1,654,397
Capital Outlay	\$ -	\$ -	\$ 40,000	\$ 440,000
Other Outgo	\$ 25,176	\$ 181,839	\$ 182,000	\$ 182,000
Direct Support/Indirect Costs	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ 276,804	\$ -	\$ -	\$ -
TOTAL EXPENSES AND TRANSFERS OUT	\$ 17,862,247	\$ 17,579,859	\$ 18,055,677	\$ 18,906,744
(DEFICIT SPENDING) OR ADDING TO FUND BALANCE	\$ (889,789)	\$ (357,780)	\$ 440,386	\$ 1,479,482
ENDING FUND BALANCE, UNRESTRICTED	\$ 679,820	\$ (322,602)	\$ 117,784	\$ 1,597,266
RESERVES:				
Stores/Revolving Cash/Prepaid Expenses/Fair Market Value	\$ 4,638	\$ 4,000	\$ 4,000	\$ 4,000
Designated Ending Balance (sites and programs)	\$ -	\$ 850	\$ -	\$ -
Set Aside Amount of New Money from Gov. Prop. Budget, Pending State Budget Passing			\$ 1,994,628	\$ 1,890,163
Amount Available For Reserves	\$ 657,695	\$ (327,451)	\$ (1,880,844)	\$ (296,897)
3% Required Reserve	\$ 535,867	\$ 527,396	\$ 541,670	\$ 567,202
Amount Above or (Below) Reserves	\$ 121,827	\$ (854,847)	\$ (2,422,514)	\$ (864,099)
Percentage Reserve Level	3.68%	-1.86%	-10.42%	-1.57%

ORLAND UNIFIED SCHOOL DISTRICT

2014-15 Projection

ENROLLMENT PROJECTION BASED ON GRADED ENROLLMENT COHORT CHANGE CALCULATED AS A RATIO
PROJECTIONS BASED ON OCT 2013 CALPADS

GRADE	UN-WEIGHTED				PROJECTED ENROLLMENT										
	CALPADS		2-YR AVG												
	YEAR	YEAR	COHORT	COHORT	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23		
TK/K	2011-12	2012-13	CHANGE	CHANGE											
1	199	160			182	182	182	182	182	182	182	182	182	182	182
2	174	192	0.9648	0.9438	177	182	174	174	174	174	174	174	174	174	174
3	130	168	0.9655	1.0417	152	178	183	174	174	174	174	174	174	174	174
4	168	133	1.0231	0.9702	199	151	178	182	174	174	174	174	174	174	174
5	153	166	0.9881	0.9774	160	196	148	174	179	171	171	171	171	171	171
6	154	157	1.0261	1.0181	133	164	200	152	178	183	175	175	175	175	175
7	143	153	0.9935	0.9809	167	131	162	198	150	176	181	172	172	172	172
8	174	153	1.0699	0.9869	158	172	135	166	203	154	181	186	177	177	177
9	173	172	0.9885	1.0784	156	164	177	139	172	210	159	187	192	192	192
10	1468	1454			1485	1519	1538	1542	1586	1597	1570	1594	1590	1590	1590
11	193	199	1.1503	1.1453	189	179	188	204	160	197	241	183	215	215	215
12	184	186	0.9637	0.9648	190	183	173	181	196	154	190	233	176	176	176
9-12	163	171	0.8860	1.0000	181	179	172	163	171	185	146	179	219	219	219
	186	153	0.8315	0.9883	169	165	163	157	148	155	168	132	163	163	163
	726	709			730	706	696	704	675	692	745	727	773	773	773
K-12	2,194	2,163			2,214	2,225	2,234	2,246	2,261	2,289	2,315	2,321	2,364	2,364	2,364

Enrollment Change: -31

50

1

11

9

12

15

28

25

6

43

Projected Cash Flow

	Beginning Cash	Receipts	Disbursements	Change	Ending Cash
2013-14					
July	\$ 97,568	\$ 4,377,886	\$ 2,554,724	\$ 1,823,162	\$ 1,920,730
August	\$ 1,920,730	\$ 1,061,847	\$ 2,110,638	\$ (1,048,791)	\$ 871,939
September	\$ 871,939	\$ 1,805,867	\$ 2,148,914	\$ (343,047)	\$ 528,892
October	\$ 528,892	\$ 1,246,256	\$ 1,509,663	\$ (263,407)	\$ 265,485
November	\$ 265,485	\$ 1,561,145	\$ 1,387,794	\$ 173,351	\$ 438,836
December	\$ 438,836	\$ 3,808,360	\$ 1,539,964	\$ 2,268,396	\$ 2,707,232
January	\$ 2,707,232	\$ 853,880	\$ 1,584,046	\$ (730,166)	\$ 1,977,066
February	\$ 1,977,066	\$ 1,017,640	\$ 3,764,477	\$ (2,746,837)	\$ (769,771)
March	\$ (769,771)	\$ 2,989,419	\$ 1,634,096	\$ 1,355,323	\$ 585,551
April	\$ 585,551	\$ 2,484,039	\$ 1,597,325	\$ 886,714	\$ 1,472,265
May	\$ 1,472,265	\$ 414,516	\$ 1,598,675	\$ (1,184,159)	\$ 288,106
June	\$ 288,106	\$ 917,722	\$ 1,407,202	\$ (489,480)	\$ (201,374)
2014-15					
July	\$ (201,374)	\$ 4,410,202	\$ 2,884,908	\$ 1,525,294	\$ 1,323,920
August	\$ 1,323,920	\$ 1,802,456	\$ 1,514,839	\$ 287,617	\$ 1,611,537
September	\$ 1,611,537	\$ 1,562,629	\$ 1,514,839	\$ 47,790	\$ 1,659,327
October	\$ 1,659,327	\$ 1,034,599	\$ 1,514,839	\$ (480,240)	\$ 1,179,088
November	\$ 1,179,088	\$ 1,034,599	\$ 1,514,839	\$ (480,240)	\$ 698,848
December	\$ 698,848	\$ 3,691,426	\$ 1,514,839	\$ 2,176,587	\$ 2,875,435
January	\$ 2,875,435	\$ 1,186,825	\$ 1,514,839	\$ (328,014)	\$ 2,547,422
February	\$ 2,547,422	\$ 1,112,195	\$ 3,529,839	\$ (2,417,643)	\$ 129,778
March	\$ 129,778	\$ 1,530,579	\$ 1,514,839	\$ 15,740	\$ 145,518
April	\$ 145,518	\$ 2,793,636	\$ 1,514,839	\$ 1,278,797	\$ 1,424,316
May	\$ 1,424,316	\$ 185,879	\$ 1,524,839	\$ (1,338,960)	\$ 85,356
June	\$ 85,356	\$ 781,444	\$ 1,774,748	\$ (993,304)	\$ (907,948)

District went negative when paying back TRAN from July \$2,214,638

Assuming budget is fully expended, the District will be in negative in June even with \$1.7 M TRAN in March
District hopes to pay 2 retro days in July and make June Health payment in July, and county is applying for waiver of state deferral

PROJECTED

	TRAN 1	TRAN 2	TRAN 3 (EST)
Received	\$ 2,195,629	\$ 1,700,000	\$ 2,000,000
Paid	\$ 2,214,638	\$ 1,759,000	\$ 2,015,000
Cost to District	\$ 19,009	\$ 59,000	\$ 15,000

CASH FLOW NO TRAN:	Beginning Cash	Receipts	Disbursements	Change	Ending Cash
2013-14					
July	\$ 97,568	\$ 2,182,257	\$ 2,554,724	\$ (372,467)	\$ (274,899)
August	\$ (274,899)	\$ 1,061,847	\$ 2,110,638	\$ (1,048,791)	\$ (1,323,690)
September	\$ (1,323,690)	\$ 1,805,867	\$ 2,148,914	\$ (343,047)	\$ (1,666,737)
October	\$ (1,666,737)	\$ 1,246,256	\$ 1,509,663	\$ (263,407)	\$ (1,930,144)
November	\$ (1,930,144)	\$ 1,561,145	\$ 1,387,794	\$ 173,351	\$ (1,756,793)
December	\$ (1,756,793)	\$ 3,808,360	\$ 1,539,964	\$ 2,268,396	\$ 511,603
January	\$ 511,603	\$ 853,880	\$ 1,584,046	\$ (730,166)	\$ (218,563)
February	\$ (218,563)	\$ 1,017,640	\$ 1,609,086	\$ (591,446)	\$ (810,009)
March	\$ (810,009)	\$ 1,289,419	\$ 1,594,849	\$ (305,430)	\$ (1,115,439)
April	\$ (1,115,439)	\$ 2,503,959	\$ 1,597,325	\$ 906,634	\$ (208,805)
May	\$ (208,805)	\$ 394,595	\$ 1,598,675	\$ (1,204,080)	\$ (1,412,885)
June	\$ (1,412,885)	\$ 937,712	\$ 1,685,836	\$ (748,124)	\$ (2,161,009)

	Beginning Balances (Net Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		97,568.00	1,920,730.00	871,939.00	528,892.00	265,485.00	438,836.00	2,707,232.00	1,997,066.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		410,369.00	410,369.00	1,253,813.00	738,664.00	738,664.00	1,253,813.00	759,676.00	714,815.00
Property Taxes		0.00	0.00	570.00	212,513.00	12,314.00	2,310,353.00	(21,370.00)	38,943.00
Miscellaneous Funds		1,652.00	(42.00)	0.00	(1,610.00)				
Federal Revenue		0.00	0.00	66,437.00	7,872.00	16,694.00	20,883.00	1,395.00	11.00
Other State Revenue		21,012.00	0.00	220,644.00	27,162.00	218,382.00	118,268.00	59,530.00	4,296.00
Other Local Revenue		34,203.00	38,821.00	63,967.00	54,983.00	63,640.00	60,640.00	54,649.00	127,781.00
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		467,236.00	449,148.00	1,605,431.00	1,039,584.00	1,049,694.00	3,763,957.00	853,880.00	885,846.00
C. DISBURSEMENTS									
Certificated Salaries		89,032.00	682,314.00	687,037.00	690,510.00	695,749.00	759,453.00	668,111.00	710,760.00
Classified Salaries		101,613.00	220,005.00	215,760.00	228,413.00	212,418.00	219,226.00	215,370.00	200,225.00
Employee Benefits		87,460.00	377,376.00	389,847.00	389,539.00	394,337.00	383,759.00	437,459.00	363,687.00
Books and Supplies		266.00	96,730.00	34,112.00	82,988.00	23,355.00	39,421.00	93,542.00	90,930.45
Services		106,555.00	171,089.00	101,124.00	118,213.00	61,935.00	103,577.00	103,066.00	190,000.00
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		384,926.00	1,547,514.00	1,427,880.00	1,509,663.00	1,387,794.00	1,505,436.00	1,517,548.00	1,555,602.45
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	26,424.36								
Accounts Receivable	(2,971,802.80)	1,715,021.00	612,699.00	200,436.00	150,514.00	141,775.00	(34,528.00)		(14,237.00)
Due From Other Funds	78,848.42								
Stores	0.00								
Prepaid Expenditures	809.64								
Other Current Assets	0.00								
SUBTOTAL ASSETS	(2,865,720.38)	1,715,021.00	612,699.00	200,436.00	150,514.00	141,775.00	(34,528.00)	0.00	(14,237.00)
Liabilities									
Accounts Payable	642,919.37	1,001,798.00	17,951.00	705,881.00	(56,158.00)	(369,676.00)	(44,403.00)	46,498.00	(131,794.00)
Due To Other Funds	776,804.00								
Current Loans	1,686,536.41	(1,027,629.00)	545,173.00						2,214,638.00
Deferred Revenues	34,015.02			15,153.00					
SUBTOTAL LIABILITIES	3,140,274.80	(25,831.00)	563,124.00	721,034.00	(56,158.00)	(369,676.00)	(44,403.00)	46,498.00	2,082,844.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET TRANSACTIONS	(6,005,995.18)	1,740,852.00	49,575.00	(520,598.00)	206,672.00	511,451.00	9,875.00	(46,498.00)	(2,097,081.00)
E. NET INCREASE/DECREASE (B - C + D)		1,823,162.00	(1,048,791.00)	(343,047.00)	(263,407.00)	173,351.00	2,268,396.00	(710,166.00)	(2,766,837.45)
F. ENDING CASH (A + E)		1,920,730.00	871,939.00	528,892.00	265,485.00	438,836.00	2,707,232.00	1,997,066.00	(769,771.45)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

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

11 75481 0000000
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes									
8010-8019		714,815.00	413,093.00	0.00	515,149.00	2,337,521.00	0.00	10,260,761.00	10,260,761.00
8020-8079		0.00	1,700,987.97	0.00	0.00	0.00	0.00	4,254,310.97	4,254,310.97
Miscellaneous Funds									
8080-8099					(121,513.00)			(121,513.00)	(121,513.00)
8100-8299		268,655.00	221,495.00	221,495.00	242,368.29			1,067,305.29	1,067,305.29
8300-8599		4,296.00	4,296.00	4,296.00	4,294.00	109,647.00		796,123.00	796,123.00
8600-8799		24,185.00	12,373.00	37,010.45	84,203.00	247,211.00		903,666.45	903,666.45
8910-8929					61,425.00			61,425.00	61,425.00
8930-8979								0.00	0.00
TOTAL RECEIPTS									
		1,011,951.00	2,352,244.97	262,801.45	785,926.29	2,694,379.00	0.00	17,222,078.71	17,222,078.71
C. DISBURSEMENTS									
Certificated Salaries									
1000-1999		710,760.00	710,760.00	710,760.00	710,761.25			7,826,007.25	7,826,007.25
2000-2999		200,225.00	200,225.00	200,225.00	200,222.93			2,413,927.93	2,413,927.93
3000-3999		442,181.00	402,934.00	402,934.00	124,300.62	103,563.12		4,299,376.74	4,299,376.74
4000-4999		90,930.32	90,930.00	90,930.00	90,000.00	28,000.00		852,134.77	852,134.77
5000-5999		190,000.00	192,476.10	193,825.92	100,078.48	96,000.05		1,727,939.55	1,727,939.55
6000-6599								0.00	0.00
7000-7499					181,839.00			181,839.00	181,839.00
7600-7629								0.00	0.00
7630-7699								0.00	0.00
TOTAL DISBURSEMENTS									
		1,634,096.32	1,597,325.10	1,598,674.92	1,407,202.28	227,563.17	0.00	17,301,225.24	17,301,225.24
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury									
9111-9199								0.00	0.00
Accounts Receivable									
9200-9299		145,674.47		19,920.33				2,937,274.80	2,937,274.80
9310								0.00	0.00
9320								0.00	0.00
9330								0.00	0.00
9340								0.00	0.00
Prepaid Expenditures									
Other Current Assets									
SUBTOTAL ASSETS									
		145,674.47	0.00	19,920.33	0.00	0.00	0.00	2,937,274.80	2,937,274.80
Liabilities									
Accounts Payable									
9500-9599		(131,794.00)	(131,794.00)	(131,794.00)	(131,796.37)			642,918.63	642,918.63
9610								0.00	0.00
9640		(1,700,000.00)						32,182.00	32,182.00
9650		(1,831,794.00)	(131,794.00)	(131,794.00)	(131,796.37)	0.00	0.00	15,153.00	15,153.00
SUBTOTAL LIABILITIES									
								690,253.63	690,253.63
Nonoperating									
Suspense Clearing									
9910								0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS									
		1,977,468.47	131,794.00	151,714.33	131,796.37	0.00	0.00	2,247,021.17	2,247,021.17
E. NET INCREASE/DECREASE (B - C + D)									
		1,355,323.15	886,713.87	(1,184,159.14)	(489,479.62)	2,466,815.83	0.00	2,167,874.64	(357,779.91)
F. ENDING CASH (A + E)									
		585,551.70	1,472,265.57	288,106.43	(201,373.19)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								2,265,442.64	

	Object	Beginning Balances (6/30/13)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			(201,373.19)	1,323,920.86	1,611,537.93	1,659,328.47	1,179,088.88	698,849.29	2,875,436.30	2,547,422.71
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		919,601.01	559,065.55	1,344,699.32	926,316.19	926,316.19	1,344,699.32	926,316.19	926,316.19
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	2,238,443.47	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00	152,226.00	152,226.00
Other State Revenue	8300-8599		0.00	0.00	33,653.20	33,653.20	33,653.20	33,653.20	33,653.20	33,653.20
Other Local Revenue	8600-8799		74,629.75	74,629.75	74,629.75	74,629.75	74,629.75	74,629.75	74,629.75	0.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			984,230.76	633,695.30	1,452,982.27	1,034,599.14	1,034,599.14	3,691,425.74	1,186,825.14	1,112,195.39
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		81,774.51	699,600.68	699,600.68	699,600.68	699,600.68	699,600.68	699,600.68	699,600.68
Classified Salaries	2000-2999		116,623.00	213,327.09	213,327.09	213,327.09	213,327.09	213,327.09	213,327.09	213,327.09
Employee Benefits	3000-3999		369,093.38	421,010.81	421,010.81	421,010.81	421,010.81	421,010.81	421,010.81	421,010.81
Books and Supplies	4000-4999		36,687.16	36,687.16	36,687.16	36,687.16	36,687.16	36,687.16	36,687.16	36,687.16
Services	5000-5999		294,166.99	144,212.99	144,212.99	144,212.99	144,212.99	144,212.99	144,212.99	144,212.99
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			898,345.04	1,514,838.73	1,514,838.73	1,514,838.73	1,514,838.73	1,514,838.73	1,514,838.73	1,514,838.73
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299	(2,694,379.00)	1,415,971.50	1,168,760.50	109,647.00					
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		(2,694,379.00)	1,415,971.50	1,168,760.50	109,647.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599	227,563.17	227,563.17							
Due To Other Funds	9610									
Current Loans	9640		(241,000.00)							2,015,000.00
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		227,563.17	(13,436.83)	0.00	0.00	0.00	0.00	0.00	0.00	2,015,000.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		(2,921,942.17)	1,429,408.33	1,168,760.50	109,647.00	0.00	0.00	0.00	0.00	(2,015,000.00)
E. NET INCREASE/DECREASE (B - C + D)			1,525,294.05	287,617.07	47,790.54	(480,239.59)	(480,239.59)	2,176,587.01	(328,013.59)	(2,417,643.34)
F. ENDING CASH (A + E)			1,323,920.86	1,611,537.93	1,659,328.47	1,179,088.88	698,849.29	2,875,436.30	2,547,422.71	129,779.37
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		129,779.37	145,519.16	1,424,316.60	85,357.06				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes	8010-8019	1,344,699.32	591,889.47	0.00	515,383.00	1,930,087.28		12,255,389.03	12,255,389.03
Miscellaneous Funds	8020-8079	0.00	2,015,867.50	0.00	0.00	0.00		4,254,310.97	4,254,310.97
Federal Revenue	8080-8099	0.00	0.00	0.00	(121,513.00)	0.00		(121,513.00)	(121,513.00)
Other State Revenue	8100-8299	152,226.00	152,226.00	152,226.00	33,653.20			913,356.00	913,356.00
Other Local Revenue	8300-8599	33,653.20	33,653.20	33,653.20				336,532.00	336,532.00
Interfund Transfers In	8600-8799	0.00	0.00	0.00	201,694.75			724,103.00	724,103.00
All Other Financing Sources	8910-8929							0.00	
TOTAL RECEIPTS	8930-8979	1,530,578.52	2,793,636.17	185,879.20	781,443.95	1,930,087.28	0.00	18,362,178.00	18,362,178.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	699,600.68	699,600.68	699,600.68				7,777,382.00	7,777,382.00
Classified Salaries	2000-2999	213,327.09	213,327.09	213,327.09	234,996.10			2,484,890.00	2,484,890.00
Employee Benefits	3000-3999	421,010.81	421,010.81	421,010.82	467,412.85			5,046,614.34	4,767,980.96
Books and Supplies	4000-4999	36,687.16	36,687.16	36,687.16				440,246.00	440,246.00
Services	5000-5999	144,212.99	144,212.99	154,212.99	154,213.04			1,900,509.93	1,900,509.93
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499				181,839.00			181,839.00	181,839.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		1,514,838.73	1,514,838.73	1,524,838.74	1,774,748.92	0.00	0.00	17,831,481.27	17,552,847.89
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							2,694,379.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	2,694,379.00	
Liabilities									
Accounts Payable	9500-9599							227,563.17	
Due To Other Funds	9610							0.00	
Current Loans	9640							1,774,000.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	2,001,563.17	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	692,815.83	
E. NET INCREASE/DECREASE (B - C + D)		15,739.79	1,278,797.44	(1,338,959.54)	(993,304.97)	1,930,087.28	0.00	1,223,512.56	809,330.11
F. ENDING CASH (A + E)		145,519.16	1,424,316.60	85,357.06	(907,947.91)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,022,139.37	

ORLAND UNIFIED SCHOOL DISTRICT

JANUARY 31, 2014

Enrollment for: 2013 / 2014

School Sites	Mill Street				Fairview School			C.K.Price			Orland High				TOTAL SITES
	T-K	Kind.	1ST	2ND	3RD	4TH	5TH	6TH	7TH	8TH	9TH	10TH	11TH	12TH	
PROJECTED	19	150	149	186	157	122	164	151	141	146	188	188	175	145	2062
PRESENT	22	162	151	192	151	127	163	148	141	157	192	180	169	142	2097
Difference	3	12	2	6	-6	5	-1	-3	0	11	4	-8	-6	-3	16
Contract Max.	26	26	26	28	28	30	30				+ 24 F.Sch.				
1.	22	26	23	27	25	31	33	144	140	156	192	180	169	142	
2.		27	26	26	26	33	31								
3.		27	26	27	25	32	31								
4.		27	26	28	26	31	31								
5.		27	25	29	25		34								
6.		28	25	27	24	0	3	4	1	1					
7.				28		Co.Opp.	Co.Opp.	Co.Opp.	Co.Opp.	Co.Opp.					
8.															
9.		FTE: 20.5				FTE: 15.5			FTE: 17.5			FTE: 28.71			
10.															
Over Contract	-4	6	-5	-4	-17	5	10								
Site Totals	22	162	151	192	151	127	163	148	141	157	192	180	169	142	2097
SDC	2	0	0	8	8	4	3	2	5	4	0	0	0	0	36
TOTAL	24	162	151	200	159	131	166	150	146	161	192	180	169	142	2133
Alt. Ed.															
Continuation											1	2	5	15	23
Commun.Day									2	3	2	0	3	0	10
Indepd.Study				1		2	1	3	2	3	2	3	8	7	32
Grade Totals	24	162	151	201	159	133	167	153	150	167	197	185	185	164	2198

Mill Street	537	Orland High	683	CDS 7 -12	8
Fair View	456	Continuation	23	Indepnd.Study	32
C.K.Price	457	CDS K -6	0		

LCFF GRADE LEVEL FUNDING				Base Enrollmt.				IF FUNDED	
ENROLLMENT	growth	GRADES K - 3		Amount	growth	Funding	ADA %		
NVH BASE	38	-15	GRADES 4 - 6	6,952	17	118,184	95.32%	112,653	
CDS BASE	11	-1	GRADES 7 - 8	7,056	1	7,056	95.83%	6,762	
IS BASE	28	4	GRADES 9 - 12	7,266	11	79,926	94.32%	75,386	
				8,149	-13	(105,937)		(105,937)	
	-12				16	99,229		88,863.96	

I.	YEAR TO YEAR GROWTH	Elem.	High Sch.	TOTAL
	Total District Enrollmt.	1,467	731	2,198
	PROJECTED ENROLLMENT	1,402	760	2,162
	Growth	65	(29)	36
II.	END OF YEAR ENROLLMENT	Elem.	High Sch.	TOTAL
	Ending Enrollment MARCH P-2	1,435	699	2,134
	Projected Enrollment	1,467	731	2,198
	Growth	32	32	64
III.	2010/11 P2 Reporting Period	2,096.65		
				(2.17)
	2011/12 P 2 Reporting Period	2,094.48		
	2012/13 P 2 Reporting Period	2,062.39		(32.09)
	2013/14 P 1 Reporting Period	2,126.67		

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	1,376.74	1,359.03	1,359.03	1,359.03	0.00	0%
2. Special Education	38.29	40.36	40.36	40.36	0.00	0%
HIGH SCHOOL						
3. General Education	679.47	685.07	685.07	685.07	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	35.46	30.36	30.36	30.36	0.00	0%
7. TOTAL, K-12 ADA	2,129.96	2,114.82	2,114.82	2,114.82	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	2,129.96	2,114.82	2,114.82	2,114.82	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.16	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.42	1.36	1.36	1.36	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
BASIC AID OPEN ENROLLMENT						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

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

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	17,579,858.62
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	1,373,480.73
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	181,839.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				181,839.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				16,024,538.89
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				16,024,538.89

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*		2,084.46
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		2,084.46
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		2,084.46
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,687.62
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	0.00	0.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	0.00	0.00
B. Required effort (Line A.2 times 90%)	0.00	0.00
C. Current year expenditures (Line I.G and Line II.F)	16,024,538.89	7,687.62
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

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

CAFETERIA

FUND 13

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	844,546.00	844,546.00	416,799.42	844,546.00	0.00	0.0%
3) Other State Revenue		8300-8599	70,650.00	70,650.00	34,016.83	70,650.00	0.00	0.0%
4) Other Local Revenue		8600-8799	176,942.00	176,942.00	43,428.77	176,942.00	0.00	0.0%
5) TOTAL, REVENUES			1,092,138.00	1,092,138.00	494,245.02	1,092,138.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	332,348.00	335,348.00	193,586.18	335,348.00	0.00	0.0%
3) Employee Benefits		3000-3999	214,522.00	214,522.00	121,696.98	214,522.00	0.00	0.0%
4) Books and Supplies		4000-4999	470,029.00	470,029.00	249,604.28	470,029.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	75,239.00	72,239.00	19,065.53	72,239.00	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			1,092,138.00	1,092,138.00	583,952.97	1,092,138.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(89,707.95)	0.00		
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%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(89,707.95)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	275,724.37	275,724.37		275,724.37	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)			275,724.37	275,724.37		275,724.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			275,724.37	275,724.37		275,724.37		
2) Ending Balance, June 30 (E + F1e)			275,724.37	275,724.37		275,724.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	99,027.39	99,027.39		99,027.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	176,696.98	176,696.98		176,696.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	844,546.00	844,546.00	416,799.42	844,546.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			844,546.00	844,546.00	416,799.42	844,546.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	70,650.00	70,650.00	34,016.83	70,650.00	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			70,650.00	70,650.00	34,016.83	70,650.00	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%
Food Service Sales		8634	176,142.00	176,142.00	43,179.19	176,142.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	800.00	800.00	147.58	800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	102.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			176,942.00	176,942.00	43,428.77	176,942.00	0.00	0.0%
TOTAL, REVENUES			1,092,138.00	1,092,138.00	494,245.02	1,092,138.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
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	275,427.00	276,427.00	166,782.18	278,427.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	48,420.00	48,420.00	24,804.00	48,420.00	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			332,348.00	335,348.00	193,586.18	335,348.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	37,945.00	37,945.00	20,299.15	37,945.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	25,425.00	25,425.00	14,268.92	25,425.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	132,136.00	132,136.00	60,171.58	132,136.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,662.00	1,662.00	101.68	1,662.00	0.00	0.0%
Workers' Compensation		3601-3602	6,674.00	6,674.00	4,111.00	6,674.00	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	10,680.00	10,680.00	6,579.65	10,680.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	16,165.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			214,522.00	214,522.00	121,696.98	214,522.00	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	50,000.00	50,000.00	27,819.48	50,000.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	1,339.16	2,000.00	0.00	0.0%
Food		4700	418,029.00	418,029.00	220,445.64	418,029.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			470,029.00	470,029.00	249,604.28	470,029.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	600.00	1,250.00	1,003.74	1,250.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	9,250.00	19,780.00	11,538.40	19,780.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,523.00	15,523.00	0.00	15,523.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,000.00	9,000.00	535.63	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	40,866.00	26,686.00	5,987.76	26,686.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,239.00	72,239.00	19,065.53	72,239.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			1,092,138.00	1,092,138.00	583,952.97	1,092,138.00		

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		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

DEFERRED MAINTENANCE

FUND 14

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	100.00	100.00	406.98	100.00	0.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	406.98	100.00		
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	500.00	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	500.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100.00	100.00	(93.02)	100.00		
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%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	100.00	(93.02)	100.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	750,731.70	750,731.70		750,731.70	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)			750,731.70	750,731.70		750,731.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			750,731.70	750,731.70		750,731.70		
2) Ending Balance, June 30 (E + F1e)			750,831.70	750,831.70		750,831.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	750,831.70	750,831.70		750,831.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	406.98	100.00	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			100.00	100.00	406.98	100.00	0.00	0.0%
TOTAL, REVENUES			100.00	100.00	406.98	100.00		

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								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
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%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	500.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	500.00	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 Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	500.00	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, Special Reserve, & Building Funds		8915	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		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

SPECIAL RESERVES

OTHER

FUND 17

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	0.26	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.26	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%
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	0.26	0.00		
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%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.26	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	332.72	332.72		332.72	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)			332.72	332.72		332.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			332.72	332.72		332.72		
2) Ending Balance, June 30 (E + F1e)			332.72	332.72		332.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	332.72	332.72		332.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.26	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	0.26	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.26	0.00		
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%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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		

BUILDING FUND

FUND 21

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	239.44	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	239.44	1,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	62,625.45	36,931.52	62,625.45	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	43,781.74	45,506.74	43,781.74	0.00	0.0%
6) Capital Outlay		6000-6999	77,000.00	138,871.27	115,551.37	138,871.27	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			77,000.00	245,278.46	197,989.63	245,278.46		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,000.00)	(244,278.46)	(197,750.19)	(244,278.46)		
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	61,425.00	61,425.00	0.00	61,425.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(61,425.00)	(61,425.00)	0.00	(61,425.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(137,425.00)	(305,703.46)	(197,750.19)	(305,703.46)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	632,855.82	632,855.82		632,855.82	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)			632,855.82	632,855.82		632,855.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			632,855.82	632,855.82		632,855.82		
2) Ending Balance, June 30 (E + F1e)			495,430.82	327,152.36		327,152.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	495,430.82	327,152.36		327,152.36		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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 RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	239.44	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	239.44	1,000.00	0.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	239.44	1,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	15,553.09	17,341.89	15,553.09	0.00	0.0%
Noncapitalized Equipment		4400	0.00	47,072.36	19,589.63	47,072.36	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	62,625.45	36,931.52	62,625.45	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 Improvements		5600	0.00	7,620.00	7,620.00	7,620.00	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	36,161.74	37,886.74	36,161.74	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	43,781.74	45,506.74	43,781.74	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	2,991.96	2,991.96	2,991.96	0.00	0.0%
Buildings and Improvements of Buildings		6200	77,000.00	135,879.31	112,559.41	135,879.31	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			77,000.00	138,871.27	115,551.37	138,871.27	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			77,000.00	245,278.46	197,989.63	245,278.46		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	61,425.00	61,425.00	0.00	61,425.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			61,425.00	61,425.00	0.00	61,425.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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)			(61,425.00)	(61,425.00)	0.00	(61,425.00)		

DEVELOPER FEES

FUND 25

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	50,300.00	82,072.16	81,872.83	82,072.16	0.00	0.0%
5) TOTAL, REVENUES			50,300.00	82,072.16	81,872.83	82,072.16		
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	2,500.00	76,539.06	76,539.06	76,539.06	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	36,000.00	42,103.87	35,879.51	42,103.87	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	35,842.00	35,839.73	35,839.73	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			74,342.00	154,482.66	148,258.30	154,482.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,042.00)	(72,410.50)	(66,385.47)	(72,410.50)		
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%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,042.00)	(72,410.50)	(66,385.47)	(72,410.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	155,302.64	155,302.64		155,302.64	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)			155,302.64	155,302.64		155,302.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			155,302.64	155,302.64		155,302.64		
2) Ending Balance, June 30 (E + F1e)			131,260.64	82,892.14		82,892.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	131,260.64	82,892.14		82,892.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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 RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.00	300.00	100.67	300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	50,000.00	81,772.16	81,772.16	81,772.16	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			50,300.00	82,072.16	81,872.83	82,072.16	0.00	0.0%
TOTAL, REVENUES			50,300.00	82,072.16	81,872.83	82,072.16		

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								
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%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,500.00	45,493.23	45,493.23	45,493.23	0.00	0.0%
Noncapitalized Equipment		4400	0.00	31,045.83	31,045.83	31,045.83	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,500.00	76,539.06	76,539.06	76,539.06	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 Improvements		5600	36,000.00	38,400.00	32,282.66	38,400.00	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	3,703.87	3,596.85	3,703.87	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,000.00	42,103.87	35,679.51	42,103.87	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	19,974.00	18,106.73	18,106.73	18,106.73	0.00	0.0%
Other Debt Service - Principal		7439	15,868.00	17,733.00	17,733.00	17,733.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,842.00	35,839.73	35,839.73	35,839.73	0.00	0.0%
TOTAL, EXPENDITURES			74,342.00	154,482.66	148,258.30	154,482.66		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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: 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								
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		

COUNTY SCHOOLS

FACILITIES

FUND 35

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	0.48	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.48	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%
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	0.48	0.00		
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%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.48	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	634.60	634.60		634.60	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)			634.60	634.60		634.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			634.60	634.60		634.60		
2) Ending Balance, June 30 (E + F1e)			634.60	634.60		634.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	634.60	634.60		634.60		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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	0.48	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	0.48	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.48	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)
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%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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 Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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 EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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 Costs)			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								
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			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

BOND INTEREST AND
REDEMPTION

FUND 51

2013-14 Second Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	337,274.97	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	337,274.97	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%
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	337,274.97	0.00		
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%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2013-14 Second Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	337,274.97	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	949,611.84	949,611.84		949,611.84	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)			949,611.84	949,611.84		949,611.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			949,611.84	949,611.84		949,611.84		
2) Ending Balance, June 30 (E + F1e)			949,611.84	949,611.84		949,611.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	949,611.84	949,611.84		949,611.84		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 Second Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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		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	335,002.06	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	1,777.96	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-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	494.95	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	337,274.97	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	337,274.97	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 Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

2013-14 Second Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

11 75481 0000000
Form 511

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		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2013-14)	2,109.37	2,114.82	0.3%	Met
1st Subsequent Year (2014-15)	2,109.37	2,114.82	0.3%	Met
2nd Subsequent Year (2015-16)	2,109.37	2,114.82	0.3%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2013-14)	2,215	2,215	0.0%	Met
1st Subsequent Year (2014-15)	2,200	2,225	1.1%	Met
2nd Subsequent Year (2015-16)	2,200	2,234	1.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	2,126	2,205	96.4%
Second Prior Year (2011-12)	2,097	2,194	95.6%
First Prior Year (2012-13)	2062.46	2,183	0.0%
Historical Average Ratio:			64.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			64.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	2,084	2,215	94.1%	Not Met
1st Subsequent Year (2014-15)	2,115	2,225	95.1%	Not Met
2nd Subsequent Year (2015-16)	2,115	2,234	94.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

Being conservative at this time. We will have better projections after P-2.

4. CRITERION: LCFF/Revenue Limit

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

District's LCFF/Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)			Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals			
Current Year (2013-14)	12,223,167.00	14,515,071.97		18.8%	Not Met
1st Subsequent Year (2014-15)	15,274,558.00	16,388,187.00		7.3%	Not Met
2nd Subsequent Year (2015-16)	16,390,510.00	18,278,350.00		11.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

After the governor's 2014-15 budget workshop, it is projected school will be receiving more GAP Funding. Also we now the the Co. SELPA ADA budgeted.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	10,254,813.21	11,535,366.76	88.9%
Second Prior Year (2011-12)	11,189,354.39	12,782,770.82	87.5%
First Prior Year (2012-13)	14,984,129.00	17,862,247.00	83.9%
Historical Average Ratio:			86.8%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.8% to 89.8%	83.8% to 89.8%	83.8% to 89.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	11,693,379.92	13,331,623.29	87.7%	Met
1st Subsequent Year (2014-15)	12,399,395.00	14,192,055.00	87.4%	Met
2nd Subsequent Year (2015-16)	12,799,911.00	14,613,971.00	87.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	1,112,794.61	1,067,305.29	-4.1%	No
1st Subsequent Year (2014-15)	913,356.00	936,940.00	2.6%	No
2nd Subsequent Year (2015-16)	913,356.00	936,940.00	2.6%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	2,819,375.00	796,123.00	-71.8%	Yes
1st Subsequent Year (2014-15)	336,532.00	346,090.00	2.8%	No
2nd Subsequent Year (2015-16)	336,532.00	346,090.00	2.8%	No

Explanation:
(required if Yes)

State categoricals are now shifted to the Revenue Limit LCFF line.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	861,386.00	903,666.45	4.9%	No
1st Subsequent Year (2014-15)	895,557.00	824,846.00	-7.9%	Yes
2nd Subsequent Year (2015-16)	895,254.00	824,846.00	-7.9%	Yes

Explanation:
(required if Yes)

We will not receive additional SELPA funding in 2014-15 and 2015-16 for Psych.services performed by our staff for the County programs.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	832,126.70	852,134.77	2.4%	No
1st Subsequent Year (2014-15)	440,246.00	422,253.00	-4.1%	No
2nd Subsequent Year (2015-16)	438,705.00	422,253.00	-3.8%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	1,842,754.93	1,727,939.55	-6.2%	Yes
1st Subsequent Year (2014-15)	1,730,555.93	1,672,997.00	-3.3%	No
2nd Subsequent Year (2015-16)	1,730,555.93	2,094,397.00	21.0%	Yes

Explanation:
(required if Yes)

In 2013-14 we have Common Core funding and therefore services. In 2015-16 we are required again to have the Restricted maintenance account at the 3% level instead of 1% which was allowed due the budget crisis.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	4,793,555.61	2,767,094.74	-42.3%	Not Met
1st Subsequent Year (2014-15)	2,145,445.00	2,107,876.00	-1.8%	Met
2nd Subsequent Year (2015-16)	2,145,142.00	2,107,876.00	-1.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	2,674,881.63	2,580,074.32	-3.5%	Met
1st Subsequent Year (2014-15)	2,170,801.93	2,095,250.00	-3.5%	Met
2nd Subsequent Year (2015-16)	2,169,260.93	2,516,650.00	16.0%	Not Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:Federal Revenue
(linked from 6A
if NOT met)**Explanation:**Other State Revenue
(linked from 6A
if NOT met)

State categoricals are now shifted to the Revenue Limit LCFF line.

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

We will not receive additional SELPA funding in 2014-15 and 2015-16 for Psych. services performed by our staff for the County programs.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

In 2013-14 we have Common Core funding and therefore services. In 2015-16 we are required again to have the Restricted maintenance account at the 3% level instead of 1% which was allowed due the budget crisis.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	172,878.84	135,403.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		135,403.00	

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

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

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

We have made budget layoffs for Lead Maintenance positions. The budget will have to be revised by transferring maintenance supply expenditures to the restricted maintenance account.

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 reserves¹ as a percentage of total expenditures and other financing uses² 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	-1.9%	1.4%	10.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	-0.6%	0.5%	3.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	(341,143.00)	13,331,623.29	2.6%	Not Met
1st Subsequent Year (2014-15)	585,343.00	14,192,055.00	N/A	Met
2nd Subsequent Year (2015-16)	1,623,590.00	14,613,971.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

We have made many budget cuts to correct this problem. However at this time our district does not have a cap on health premiums. This is a very expensive ongoing and increasing cost. The new LCFF revenue for our district is much lower than we need to meet ongoing expenses.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2013-14)	(322,601.95)	Not Met
1st Subsequent Year (2014-15)	261,891.05	Met
2nd Subsequent Year (2015-16)	1,885,481.05	Met

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

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

- 1a. STANDARD NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

Due to the LCFF gap funding and deficit spending our district is currently in negative status.

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2013-14)	(201,373.19)	Not Met

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

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

- 1a. STANDARD NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

Due to the LCFF gap funding and deficit spending our district is currently in negative status

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

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42236), rounded to the nearest thousand.

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	2,084	2,115	2,115
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	17,579,858.62	17,911,570.00	18,762,636.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	17,579,858.62	17,911,570.00	18,762,636.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	527,395.76	537,347.10	562,879.08
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	527,395.76	537,347.10	562,879.08

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	(327,451.79)	257,891.21	1,881,481.21
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	(327,452.09)	257,891.21	1,881,481.21
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	-1.86%	1.44%	10.03%
District's Reserve Standard (Section 10B, Line 7):	527,395.76	537,347.10	562,879.08
Status:	Not Met	Not Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

Due to the LCFF funding and deficit spending our district is currently in negitive status.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

**-5.0% to +5.0%
or -\$20,000 to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(1,142,275.13)	(1,792,966.13)	57.0%	650,691.00	Not Met
1st Subsequent Year (2014-15)	(781,499.00)	(1,897,506.00)	142.8%	1,116,007.00	Not Met
2nd Subsequent Year (2015-16)	(781,499.00)	(2,327,506.00)	197.8%	1,546,007.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	61,425.00	61,425.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

We have not setup Home to School transportation and EIA in the unrestricted side of the budget. This will be revised in the 2014-15 adopted budget.

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

Explanation:
(required if NOT met)