

ORLAND UNIFIED SCHOOL DISTRICT

2013/2014

Third Period Interim Report



**For the Period Ending
April 30, 2014**

May 28, 2014

Narrative

2013-14 End of Year Projection

Districts in negative certification status are required to provide a third "interim" report during the month of May. This report provides an update from the 2nd Interim report which was approved by the Board on March 14, 2014. The following changes have been incorporated into the budget projections:

UNRESTRICTED REVENUES:

LCFF has increased by \$184,997 for increased attendance and by \$246,720 for the inclusion of critical hardship deferred maintenance becoming a part of the base grant (a rule that has changed over the course of the 2013-14 school year). The attendance is now a known 2144.08 which is 29 ADA more previous budget.

Other Federal revenues have increased by \$21,272 for forest reserve funds that were received but not budgeted.

Other State revenues have increased by \$49,738 for a one-time payment on the Microsoft Voucher program when the reimbursement for prior year exceeded the receivable set up.

Total improvement in revenue is **\$502,728**

UNRESTRICTED EXPENDITURES:

Services have increased by \$280,401, across six areas. The changes are: 1) increased utilities (\$46,500), 2) increased legal costs (\$100,101); 3) addition of the cost of 75% bill back from GCOE for the services of three fiscal advisors (\$39,000); 4) Glenn County services for business management during May and June (\$8,000); 5) increase in special education excess cost (GCOE) due to increased enrollment in county services \$45,718; and 6) increase in rents for the lease on the district office building and related property taxes \$41,083 (this cost was budgeted as a Facility Fee expense in Fund 25 and has subsequently been removed in that fund – this change is based on a recommendation from FCMAT regarding inappropriate use of fund/no nexus to growth in the district).

Savings have been identified in employee benefits of \$22,341 primarily due to unemployment benefit rate being calculated too high in the original budget.

Certificated salaries potential increase \$6,844 to account for up to an additional 13 days work time, as needed, for the interim superintendent working beyond contractual 208 days per year. Interim supt will fulfill 208 days of contracted service on June 11th 2014 and projected increase will be for work performed between June 12 – June 30. This analysis of duty days completed at request of Jan Combes, County-Appointed Fiscal Advisor.

Savings have been projected in supply budgets of \$32,448 due to the closing of open PO's and the projected savings from the spending freeze.

Total increase in expenses is **\$232,456**

TRANSFERS IN:

A previously budgeted transfer in from Fund 21 has been removed from the budget. This transfer in was a planned reimbursement for the work of the former superintendent on management of the building projects. After discussion with FCMAT and our fiscal advisors, the transfer in was eliminated insofar as the record keeping to account for the reimbursement was sketchy at best, and the funds can be used to buy down the outstanding debt on the building projects. Total reduction in transfers in of **\$61,425**

CHANGE IN CONTRIBUTIONS TO RESTRICTED PROGRAMS:

Increase in special education costs for increased encroachment of **\$7,563**

NET IMPACT ON PROJECTED ENDING FUND BALANCE IS AN IMPROVEMENT OF

\$201,284

	2nd Interim	Yr end Projection	Change	What has changed
Beginning Fund Balance	\$ 17,691	\$ 17,691	\$ -	
LCFF Income	\$ 14,175,973	\$ 14,607,690	\$ 431,717	additional ADA \$184,997 and Ind of DMH \$ 246,720
Other Federal Income	\$ 1,395	\$ 22,667	\$ 21,272	Forest Reserve Income
Other State Income	\$ 273,070	\$ 322,808	\$ 49,738	microsoft vouchers - prior yr reimbursement of tech exp
Other Local Income	\$ 271,583	\$ 271,583	\$ 0	
Certificated Salaries	\$ (6,579,481)	\$ (6,586,325)	\$ (6,844)	up to 13 additional admin days as needed
Classified Salaries	\$ (1,581,508)	\$ (1,581,508)	\$ 0	
Benefits	\$ (3,532,391)	\$ (3,510,050)	\$ 22,341	Savings from UI Rate
Supplies	\$ (273,000)	\$ (240,552)	\$ 32,448	Savings from Freeze
Services	\$ (1,322,060)	\$ (1,602,461)	\$ (280,401)	see below
Transfer to COE	\$ (181,839)	\$ (181,839)	\$ -	
Indirect	\$ 138,656	\$ 138,656	\$ -	
Transfers In	\$ 61,425	\$ -	\$ (61,425)	eliminated reimbursement from Fund 21 for admin
Contribution Spec Ed	\$ (1,792,966)	\$ (1,800,529)	\$ (7,563)	align spec ed excess cost to GCODE Estimate
Ending Fund Balance	\$ (323,452)	\$ (122,168)	\$ 201,284	Reduction in 2013-14 projected ending fund balance

\$ 45,718 Spec Ed Excess cost to county
 \$ 46,500 utilities
 \$ 39,000 fiscal advisor services
 \$ 8,000 GCODE business support
 \$ 100,100 increased legal fees (one time)
 \$ 41,083
 \$ 280,401

General Fund

Unrestricted

2013-14 End of Year Projection
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	14,607,689.97	11,920,983.59	14,607,689.97	0.00	0.0%
2) Federal Revenue		8100-8299	48,941.00	22,667.81	22,667.81	22,667.81	0.00	0.0%
3) Other State Revenue		8300-8599	1,678,072.00	322,808.42	182,927.08	322,808.42	0.00	0.0%
4) Other Local Revenue		8600-8799	229,303.00	271,583.45	133,641.16	271,583.45	0.00	0.0%
5) TOTAL REVENUES			13,533,189.00	15,224,749.65	12,260,219.62	15,224,749.65		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,579,370.00	6,586,325.00	5,384,138.85	6,586,325.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,586,115.00	1,581,507.78	1,331,340.58	1,581,507.78	0.00	0.0%
3) Employee Benefits		3000-3999	3,692,336.00	3,510,050.14	2,803,252.97	3,510,050.14	0.00	0.0%
4) Books and Supplies		4000-4999	355,898.00	240,552.45	156,746.86	240,552.45	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,476,396.00	1,602,461.23	944,119.08	1,602,461.23	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)	(138,656.69)	0.00	(138,656.69)	0.00	0.0%
9) TOTAL EXPENDITURES			13,587,101.00	13,564,078.71	10,599,598.34	13,564,078.71		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(53,912.00)	1,660,670.94	1,660,621.28	1,660,670.94		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	61,425.00	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)	(1,800,528.62)	0.00	(1,800,528.62)	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,155,081.00)	(1,800,528.62)	0.00	(1,800,528.62)		

2013-14 End of Year Projection
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,208,993.00)	(139,857.88)	1,680,621.28	(139,857.68)		
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)	(122,166.47)		(122,166.47)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		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		9799	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1,191,301.79)	(122,166.47)		(126,166.47)		

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	5,589,565.00	8,557,571.00	6,379,415.00	8,557,571.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,255,155.00	2,112,186.00	1,604,631.00	2,112,186.00	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	(1,622.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	66,789.00	55,045.51	46,367.54	55,045.51	0.00	0.0%
Timber Yield Tax		8022	1,053.00	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	3,625,195.04	3,989,681.53	0.00	0.0%
Unsecured Roll Taxes		8042	178,463.00	209,583.93	204,801.18	209,583.93	0.00	0.0%
Prior Years' Taxes		8043	(11,187.00)	0.00	11,449.00	0.00	0.00	0.0%
Supplemental Taxes		8044	46,449.00	0.00	50,735.54	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	11.29	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	14,924,067.97	11,920,983.59	14,924,067.97	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)	(98,792.00)	0.00	(98,792.00)	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	14,607,689.97	11,920,983.59	14,607,689.97	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	21,272.81	21,272.81	21,272.81	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

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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	22,667.81	22,667.81	22,667.81	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
RQC/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	181,444.38	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	63,082.42	1,482.88	63,082.42	0.00	0.0%

Orland Joint Unified
Glenn County

2013-14 End of Year Projection
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)
TOTAL, OTHER STATE REVENUE			1,678,072.00	322,608.42	152,927.06	322,608.42	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	6,843.98	45,125.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	6,441.06	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	6,458.08	13,190.09	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	21,439.05	42,548.38	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	171,464.00	171,464.00	85,727.00	171,464.00	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	133,641.16	271,583.45	0.00	0.0%
TOTAL REVENUES			13,533,189.00	15,224,749.65	12,260,219.82	15,224,749.65	0.00	0.0%

2013-14 End of Year Projection
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	5,393,988.00	4,389,112.02	5,393,988.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	295,807.00	258,323.00	249,114.73	258,323.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	864,988.00	934,004.00	725,912.10	934,004.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,579,570.00	6,586,325.00	5,364,136.85	6,586,325.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	77,171.00	77,171.00	66,159.54	77,171.00	0.00	0.0%
Classified Support Salaries		2200	621,402.00	594,388.33	482,363.61	594,388.33	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	228,236.00	224,035.00	190,031.70	224,035.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	501,705.00	492,703.78	431,793.82	492,703.78	0.00	0.0%
Other Classified Salaries		2900	157,601.00	193,209.67	150,991.91	193,209.67	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,586,115.00	1,581,507.78	1,331,340.58	1,581,507.78	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	608,188.00	548,078.29	436,103.94	548,078.29	0.00	0.0%
PERS		3201-3202	206,253.00	177,570.30	137,931.37	177,570.30	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	219,581.00	216,546.64	168,698.25	216,546.64	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,173,875.00	2,044,355.99	1,611,889.79	2,044,355.99	0.00	0.0%
Unemployment Insurance		3501-3502	42,022.00	18,187.54	3,810.27	18,187.54	0.00	0.0%
Workers' Compensation		3601-3602	163,523.00	162,548.03	135,133.43	162,548.03	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	282,318.35	216,275.92	282,318.35	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	93,610.00	80,445.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,692,336.00	3,510,050.14	2,803,252.37	3,510,050.14	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	63,175.00	175.00	0.00	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	237,571.02	153,940.87	237,571.02	0.00	0.0%
Noncapitalized Equipment		4400	2,500.00	2,806.43	2,805.99	2,806.43	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	240,552.45	156,746.86	240,552.45	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	14,790.00	17,086.72	14,634.23	17,086.72	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	468,447.00	386,931.16	468,447.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	207,188.00	230,874.54	127,527.56	230,874.54	0.00	0.0%
Transfers of Direct Costs		5710	(109,623.00)	(109,623.00)	175.84	(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	839,654.90	290,395.52	839,654.90	0.00	0.0%
Communications		5900	90,000.00	41,761.07	32,795.57	41,761.07	0.00	0.0%
TOTAL, SERVICES AND OTHER PERATING EXPENDITURES			1,476,396.00	1,602,481.23	944,119.08	1,602,461.23	0.00	0.0%

2013-14 End of Year Projection
General Fund
Unrestricted (Resources 0000-1099)
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)
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 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	181,839.00	0.00	181,839.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
RDC/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		7289	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		7360	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	13,554,078.71	10,599,598.34	13,564,078.71	0.00	0.0%

2013-14 End of Year Projection
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)
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	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			61,425.00	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	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)	(1,800,528.82)	0.00	(1,800,528.82)	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)	(1,800,528.82)	0.00	(1,800,528.82)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,155,081.00)	(1,800,528.82)	0.00	(1,800,528.82)	0.00	0.0%

Restricted

2013-14 End of Year Projection
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)
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	934,063.00	1,065,910.29	703,320.78	1,065,910.29	0.00	0.0%
3) Other State Revenue		8300-8599	891,422.00	523,053.00	576,236.56	523,053.00	0.00	0.0%
4) Other Local Revenue		8600-8799	632,083.00	632,083.00	506,214.88	632,083.00	0.00	0.0%
5) TOTAL, REVENUES			2,475,177.00	2,438,632.29	1,785,772.22	2,438,632.29		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,129,403.00	1,245,321.25	959,518.92	1,245,321.25	0.00	0.0%
2) Classified Salaries		2000-2999	667,531.00	832,420.15	705,667.99	832,420.15	0.00	0.0%
3) Employee Benefits		3000-3999	1,100,200.00	1,045,618.98	795,038.02	1,045,618.98	0.00	0.0%
4) Books and Supplies		4000-4999	195,891.00	551,497.35	319,188.50	551,497.35	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	295,648.00	442,283.20	122,741.07	442,283.20	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	4,255,797.82	2,902,155.50	4,255,797.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,216,506.00)	(1,817,165.53)	(1,116,383.28)	(1,817,165.53)		
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	1,800,528.62	0.00	1,800,528.62	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,216,506.00	1,800,528.62	0.00	1,800,528.62		

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)	(1,116,383.28)	(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		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.30)	(0.30)		(0.30)		

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 41804)								
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	203,441.20	264,889.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Ch&d 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%

2013-14 End of Year Projection
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)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	476,524.00	525,685.46	335,101.99	525,685.46	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	66,233.52	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	45,674.31	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, 3025-3205, 4035-4125, 5510	8290	42,151.00	53,309.85	52,869.76	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	1,055,910.29	703,320.78	1,055,910.29	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	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	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	6850, 6890	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	8240	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	565,275.18	463,053.00	0.00	0.0%

Orland Joint Unified
Glenn County

2013-14 End of Year Projection
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)
TOTAL, OTHER STATE REVENUE			591,422.00	523,053.00	576,236.56	523,053.00	0.00	0.0%

2013-14 End of Year Projection
General Fund
Restricted (Resources 2000-0999)
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)
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	9,766.88	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		8761-8783	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	496,448.00	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	506,214.88	632,083.00	0.00	0.0%
TOTAL, REVENUES			2,475,177.00	2,438,632.29	1,785,772.22	2,438,632.29	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	905,923.00	1,023,847.25	775,979.42	1,023,847.25	0.00	0.0%
Certificated Pupil Support Salaries		1200	223,480.00	221,474.00	183,539.50	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	1,245,321.25	959,518.92	1,245,321.25	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	495,895.00	509,232.00	407,603.17	509,232.00	0.00	0.0%
Classified Support Salaries		2200	163,578.00	152,578.00	128,572.66	152,578.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	188,677.00	158,979.00	157,676.53	158,979.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,381.00	11,831.15	11,631.15	11,831.15	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	705,667.99	832,420.15	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	93,177.00	101,239.00	76,778.70	101,239.00	0.00	0.0%
PERS		3201-3202	99,445.00	95,184.80	76,666.72	95,184.80	0.00	0.0%
OASDI/Medicaid/Alternative		3301-3302	96,388.00	82,906.76	61,729.91	82,906.76	0.00	0.0%
Health and Welfare Benefits		3401-3402	691,746.00	645,956.53	491,741.70	645,956.53	0.00	0.0%
Unemployment Insurance		3501-3502	10,050.00	10,372.81	836.34	10,372.81	0.00	0.0%
Workers' Compensation		3601-3602	40,046.00	43,616.53	33,565.31	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	68,342.75	53,719.34	68,342.75	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	795,038.02	1,045,618.98	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	40,000.00	50,000.00	22,187.41	50,000.00	0.00	0.0%
Books and Other Reference Materials		4200	10,000.00	39,680.91	37,732.19	39,680.91	0.00	0.0%
Materials and Supplies		4300	143,891.00	301,844.44	235,444.35	301,844.44	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	159,972.00	23,825.55	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	551,497.35	319,189.50	551,497.35	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	88,941.98	12,851.87	88,941.98	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	9,861.40	9,377.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,000.00	19,062.49	8,258.33	19,062.49	0.00	0.0%
Transfers of Direct Costs		5710	109,623.00	109,623.00	(175.84)	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	213,778.73	90,845.31	213,778.73	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	442,283.20	122,741.07	442,283.20	0.00	0.0%

2013-14 End of Year Projection
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)
CAPITAL OUTLAY								
Land		8100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		8170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		8200	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 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%
ROGIP 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	4,255,797.82	2,902,156.50	4,255,797.82	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		
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		6931	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	1,800,528.62	0.00	1,800,528.62	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	1,800,528.62	0.00	1,800,528.62	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,216,506.00	1,800,528.62	0.00	1,800,528.62	0.00	0.0%

Summary

2013-14 End of Year Projection
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	14,825,275.97	11,820,883.59	14,825,275.97	0.00	0.0%
2) Federal Revenue		8100-8299	983,027.00	1,088,578.10	725,988.59	1,088,578.10	0.00	0.0%
3) Other State Revenue		8300-8599	2,369,494.00	845,861.42	759,163.62	845,861.42	0.00	0.0%
4) Other Local Revenue		8600-8799	861,386.00	903,666.45	639,858.04	903,666.45	0.00	0.0%
5) TOTAL REVENUES			16,008,366.00	17,663,381.94	14,045,991.84	17,663,381.94		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,708,773.00	7,831,646.25	6,323,857.77	7,831,646.25	0.00	0.0%
2) Classified Salaries		2000-2999	2,453,646.00	2,413,927.93	2,037,008.57	2,413,927.93	0.00	0.0%
3) Employee Benefits		3000-3999	4,782,536.00	4,555,659.12	3,598,280.99	4,555,659.12	0.00	0.0%
4) Books and Supplies		4000-4999	551,787.00	792,049.80	475,936.38	792,049.80	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,772,042.00	2,044,744.43	1,066,860.15	2,044,744.43	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	17,819,876.53	13,501,753.84	17,819,876.53		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,270,418.00)	(156,494.59)	544,238.00	(156,494.59)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	61,425.00	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			61,425.00	0.00	0.00	0.00		

2013-14 End of Year Projection
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)	(156,494.59)	544,238.00	(156,494.59)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	679,819.58	879,819.58		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	879,819.58		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)	(121,316.63)		(121,316.63)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		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)	(122,166.77)		(126,166.77)		

2013-14 End of Year Projection
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	8,557,571.00	6,379,415.00	8,557,571.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,255,155.00	2,112,185.00	1,804,631.00	2,112,186.00	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	(1,622.00)	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	66,789.00	55,045.51	48,367.54	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	3,625,195.04	3,989,681.53	0.00	0.0%
Unsecured Roll Taxes		8042	178,463.00	208,583.93	204,801.18	208,583.93	0.00	0.0%
Prior Years' Taxes		8043	(11,187.00)	0.00	11,449.00	0.00	0.00	0.0%
Supplemental Taxes		8044	46,449.00	0.00	60,735.54	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 617/689/1992)		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	11.29	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	14,924,067.97	11,920,963.58	14,924,067.97	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%
PEPS 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)	(98,792.00)	0.00	(98,792.00)	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	14,825,275.97	11,920,963.58	14,825,275.97	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	203,441.20	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	21,272.81	21,272.81	21,272.81	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%
EMA		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 End of Year Projection
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	335,101.99	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	66,233.52	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	45,674.31	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	52,869.76	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	1,088,578.10	725,988.59	1,088,578.10	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	192,405.76	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	8030	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	8240	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	994,670.00	526,145.42	586,757.86	526,145.42	0.00	0.0%

Orland Joint Unified
Glenn County

2013-14 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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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)
TOTAL, OTHER STATE REVENUE			2,369,484.00	845,861.42	769,183.62	845,861.42	0.00	0.0%

2013-14 End of Year Projection
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	6,843.96	45,125.00	0.00	0.0%
Interest		8650	6,000.00	6,000.00	6,441.06	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	9,766.88	17,000.00	0.00	0.0%
Interagency Services	All Other	8677	2,724.00	6,458.09	13,190.09	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	42,546.38	21,439.05	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	85,727.00	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	496,448.00	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	8781	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	903,656.45	639,856.04	903,656.45	0.00	0.0%
TOTAL, REVENUES			16,008,366.00	17,683,381.94	14,045,991.84	17,663,381.94	0.00	0.0%

2013-14 End of Year Projection
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	6,417,846.25	5,165,091.44	6,417,846.25	0.00	0.0%
Certificated Pupil Support Salaries		1200	519,087.00	479,797.00	432,654.23	479,797.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	864,989.00	934,004.00	725,912.10	934,004.00	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	7,831,646.25	6,323,657.77	7,831,646.25	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	573,066.00	586,403.00	473,762.71	586,403.00	0.00	0.0%
Classified Support Salaries		2200	784,980.00	746,956.33	620,936.27	746,956.33	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	416,913.00	383,014.00	347,708.23	383,014.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	521,066.00	504,334.93	443,424.97	504,334.93	0.00	0.0%
Other Classified Salaries		2900	157,601.00	193,209.67	151,176.39	193,209.67	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,453,646.00	2,413,927.93	2,037,008.57	2,413,927.93	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	701,365.00	649,317.29	512,882.64	649,317.29	0.00	0.0%
PERS		3201-3202	305,696.00	272,754.90	214,598.09	272,754.90	0.00	0.0%
QASD/Medicare/Alternative		3301-3302	315,989.00	299,453.40	230,428.16	299,453.40	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,865,621.00	2,650,312.52	2,103,631.49	2,650,312.52	0.00	0.0%
Unemployment Insurance		3501-3502	52,072.00	28,560.35	4,446.61	28,560.35	0.00	0.0%
Workers' Compensation		3601-3602	203,569.00	206,184.56	188,698.74	206,184.56	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	328,661.10	269,995.26	328,661.10	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	93,610.00	80,445.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,792,536.00	4,555,669.12	3,598,290.99	4,555,669.12	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	103,175.00	50,175.00	22,187.41	50,175.00	0.00	0.0%
Books and Other Reference Materials		4200	15,000.00	39,680.91	37,732.18	39,680.91	0.00	0.0%
Materials and Supplies		4300	429,112.00	539,415.46	389,385.22	539,415.46	0.00	0.0%
Noncapitalized Equipment		4400	4,500.00	162,778.43	26,631.54	162,778.43	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	792,049.80	475,936.36	792,049.80	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	105,038.70	27,286.10	106,038.70	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	469,947.00	388,431.18	469,947.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	225,183.00	249,937.03	135,785.89	249,937.03	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	1,053,433.63	381,240.83	1,053,433.63	0.00	0.0%
Communications		5900	90,000.00	41,761.07	32,795.57	41,761.07	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,772,042.00	2,044,744.43	1,066,860.15	2,044,744.43	0.00	0.0%

2013-14 End of Year Projection
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)
CAPITAL OUTLAY								
Land		8100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		8170	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	181,839.00	0.00	181,839.00	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	8500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	8500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	8500	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	8360	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	17,819,876.53	13,501,753.84	17,819,876.53	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	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			61,425.00	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	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	0.00	0.00	0.00	0.00	0.0%

Multi year

**Orland Unified School District
General Fund Multi Year Projection Assumptions
May 28, 2014**

	Actual Year End	Projected	Projected	Projected
	2012-13	2013-14	2014-15	2015-16
Enrollment & ADA	2,163	2,213	2,214	2,225
	2,062.46	2,084.46	2,081.50	2,091.37
	95.35%	94.19%	94.00%	94.00%
	-31	50	1	11
		2,144.00	2,144	2,144
Revenue Assumptions	1.565%	0.885%	2.12%	1.80%
	N/A	\$ 21,639,481	\$ 21,822,970	\$ 22,280,924
	N/A	\$ 13,638,939	\$ 14,597,679	\$ 16,624,373
	N/A	\$ 942,464	\$ 2,026,694	\$ 1,920,399
	N/A	11.78%	28.05%	33.95%
Expense Assumptions	N/A	n/a	\$ 1,291,386	\$ 1,596,319
	\$124.00	\$124.00	\$124.00	\$124.00
	0%	0%	0%	0%
	106.00	106.00	112.24	112.24
	included	included	\$ (249,272)	\$ 131,189
OTA Salaries - all salaries assume 183 paid days (180 school days)	58.81	58.81	59.81	59.81
	0%	0%	0%	0%
	included	included	\$ 43,248	\$ 44,000
	20	20	17	18
	0%	0%	\$ (38,635)	\$ (189,010)
HEALTH AND WELFARE BENEFITS	25%	0%	8%	8%
	\$ 14,452	\$ 15,436	\$ 16,164	\$ 17,457
	\$ 2,572,456	\$ 2,747,608	\$ 2,877,192	\$ 3,107,367
			\$ 129,584	\$ 230,175
			9.50%	11.10%
OTHER EXPENSES	11.442%	11.442%	12.6%	15.0%
	\$ 8,447	non election yr included	\$ 28,000	\$ 57,200
			\$ 8,600	non election yr
			\$ 30,000	\$ 30,000
			\$ (147,000)	\$ 400,000
Additional			\$ 28,000	\$ 30,000
			\$ 28,000	\$ 30,000
			\$ 36,000	\$ 36,000
			\$ 36,000	\$ 36,000
			\$ 36,000	\$ 36,000

Orland Unified School District
General Fund Unrestricted
May 28, 2014

	Actual Year End 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16
BEGINNING FUND BALANCE, UNRESTRICTED:	\$ 1,483,741	\$ 662,333	\$ (122,167)	\$ 618,286
RESTATEMENT OF BEGINNING BALANCE		\$ 17,692		
Revenue Limit Sources/LCFF	\$ 11,240,705	\$ 14,607,690	\$ 16,584,302	\$ 18,444,485
Federal Revenue	\$ 399,090	\$ 22,667	\$ 22,000	\$ 22,000
State Revenue	\$ 1,987,947	\$ 322,808	\$ 275,000	\$ 275,000
Other Local Income/Interest/Donations	\$ 292,311	\$ 271,583	\$ 229,303	\$ 229,303
Transfers In	\$ 60,854	\$ -	\$ -	\$ -
TOTAL REVENUES and TRANSFERS IN	\$ 13,980,906	\$ 15,224,748	\$ 17,110,605	\$ 18,970,788
Expenditures And Other Financing Uses				
Certificated Salaries (1100,1200, 1900)	\$ 5,641,821	\$ 5,652,321	\$ 5,999,841	\$ 6,131,029
Classified Salaries (2100,2200,2400,2900)	\$ 1,460,287	\$ 1,357,473	\$ 1,442,721	\$ 1,486,721
Management Salaries (1300, 2300)	\$ 970,060	\$ 1,158,039	\$ 1,293,124	\$ 976,110
Health and Welfare Benefits	\$ 3,635,277	\$ 3,510,050	\$ 3,749,878	\$ 4,142,525
Books and Supplies	\$ 327,922	\$ 240,552	\$ 275,000	\$ 275,000
Services, Other Operating Expenses	\$ 1,429,183	\$ 1,602,461	\$ 1,598,061	\$ 2,058,061
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ 25,176	\$ 181,839	\$ 182,000	\$ 182,000
Direct Support/Indirect Costs	\$ (112,139)	\$ (138,656)	\$ (75,000)	\$ (75,000)
Transfer Out	\$ 276,804	\$ -	\$ -	\$ -
TOTAL EXPENSES AND TRANSFERS OUT	\$ 13,654,391	\$ 13,564,079	\$ 14,465,624	\$ 15,176,446
Contributions to Restricted Programs, Total:	\$ 1,147,923	\$ 1,800,528	\$ 1,904,528	\$ 2,304,528
DEFICIT SPENDING	\$ (821,408)	\$ (139,858)	\$ 740,453	\$ 1,489,814
ENDING FUND BALANCE, UNRESTRICTED	\$ 662,333	\$ (122,167)	\$ 618,286	\$ 2,108,100
RESERVES:				
Stores/Revolving Cash/Prepaid Expenses/Fair Market Value	\$ 4,638	\$ 4,000	\$ 4,000	\$ 4,000
Designated Ending Balance (sites and programs)	\$ -	\$ -	\$ -	\$ -
Amount Available for Reserves	\$ 657,695	\$ (126,167)	\$ 614,286	\$ 2,104,100
3% Required Reserve	\$ 535,867	\$ 534,596	\$ 564,289	\$ 597,588
Amount Above or (Below) Reserves	\$ 121,827	\$ (660,763)	\$ 49,997	\$ 1,506,512
Percentage Reserve Level	3.68%	-3.71%	3.27%	10.56%

**Orland Unified School District
General Fund Restricted
May 28, 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	\$ 1,065,910	\$ 1,065,910
State Revenue	\$ 697,564	\$ 523,053	\$ 523,053	\$ 523,053
Other Local Income/Interest/Donations	\$ 640,965	\$ 632,083	\$ 632,083	\$ 632,083
Transfers In	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES and TRANSFERS IN	\$ 2,991,551	\$ 2,438,632	\$ 2,438,632	\$ 2,438,632
Expenditures And Other Financing Uses				
Certificated Salaries (1100, 1200, 1900)	\$ 1,272,939	\$ 1,245,321	\$ 1,350,000	\$ 1,370,000
Classified Salaries (2100, 2200, 2400, 2900)	\$ 703,940	\$ 674,743	\$ 700,000	\$ 704,150
Management Salaries (1300, 2300)	\$ 270,410	\$ 157,677	\$ 165,000	\$ 170,000
Health and Welfare Benefits	\$ 1,029,394	\$ 1,045,619	\$ 1,045,000	\$ 1,045,000
Books and Supplies	\$ 397,182	\$ 551,497	\$ 569,010	\$ 539,010
Services, Other Operating Expenses	\$ 421,851	\$ 442,283	\$ 400,000	\$ 400,000
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	\$ 4,255,797	\$ 4,344,010	\$ 4,743,160
Contributions to Restricted Programs, Total:	\$ (1,147,923)	\$ (1,800,528)	\$ (1,904,528)	\$ (2,304,528)
SPENDING DOWN BEGINNING BALANCES (one time)	\$ (68,381)	\$ (16,637)	\$ (850)	\$ 0
ENDING FUND BALANCE, RESTRICTED	\$ 17,486	\$ 850	\$ (0)	\$ 0

**Orland Unified School District
General Fund Combined
May 28, 2014**

	Actual Year End 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16
BEGINNING FUND BALANCE, Combined:	\$ 1,569,608	\$ 679,820	\$ (121,317)	\$ 618,286
RESTATEMENT OF BEGINNING BALANCE-----		\$ 35,178		
Revenue Limit Sources/LCFF	\$ 11,453,215	\$ 14,825,276	\$ 16,801,888	\$ 18,662,071
Federal Revenue	\$ 1,839,602	\$ 1,088,577	\$ 1,087,910	\$ 1,087,910
State Revenue	\$ 2,685,511	\$ 845,861	\$ 798,053	\$ 798,053
Other Local Income/Interests/Donations	\$ 933,276	\$ 903,666	\$ 861,386	\$ 861,386
Transfers In	\$ 60,854	\$ -	\$ -	\$ -
TOTAL REVENUES and TRANSFERS IN	\$ 16,972,458	\$ 17,663,381	\$ 19,549,237	\$ 21,409,420
Expenditures And Other Financing Uses				
Certificated Salaries (1100,1200, 1900)	\$ 6,914,760	\$ 6,897,842	\$ 7,349,841	\$ 7,501,029
Classified Salaries (2100,2200,2400,2900)	\$ 2,164,227	\$ 2,032,216	\$ 2,142,721	\$ 2,190,871
Management Salaries (1300, 2300)	\$ 1,240,471	\$ 1,315,716	\$ 1,458,124	\$ 1,146,110
Health and Welfare Benefits	\$ 4,664,671	\$ 4,555,669	\$ 4,794,878	\$ 5,187,525
Books and Supplies	\$ 725,104	\$ 792,049	\$ 844,010	\$ 814,010
Services, Other Operating Expenses	\$ 1,851,034	\$ 2,044,744	\$ 1,998,061	\$ 2,458,061
Capital Outlay	\$ -	\$ -	\$ 40,000	\$ 440,000
Other Outgo	\$ 25,176	\$ 181,839	\$ 182,000	\$ 182,000
Direct Support/Indirect Costs	\$ -	\$ 1	\$ -	\$ -
Transfer Out	\$ 276,804	\$ -	\$ -	\$ -
TOTAL EXPENSES AND TRANSFERS OUT	\$ 17,862,247	\$ 17,819,876	\$ 18,809,634	\$ 19,919,606
DEFICIT SPENDING	\$ (889,789)	\$ (156,495)	\$ 739,603	\$ 1,489,814
ENDING FUND BALANCE, UNRESTRICTED	\$ 679,820	\$ (121,317)	\$ 618,286	\$ 2,108,101
RESERVES:				
Stores/Revolving Cash/Prepaid Expenses/Fair Market Value	\$ 4,638	\$ 4,000	\$ 4,000	\$ 4,000
Designated Ending Balance (sites and programs)	\$ -	\$ 850	\$ -	\$ -
Amount Available For Reserves	\$ 657,695	\$ (126,167)	\$ 614,286	\$ 2,104,101
3% Required Reserve	\$ 535,867	\$ 534,596	\$ 564,289	\$ 597,588
Amount Above or (Below) Reserves	\$ 121,827	\$ (660,763)	\$ 49,997	\$ 1,506,512
Percentage Reserve Level	3.68%	-3.71%	3.27%	10.56%

Cash Flow

Object	Beginning Balance (Ref. 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	344,045.00	285,485.00	439,836.00	2,741,760.00	2,129,590.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019 Principal Apportionment		410,369.00	410,369.00	1,253,813.00	738,564.00	738,564.00	1,253,813.00	759,576.00	714,815.00
8020-8079 Property Taxes		0.00	0.00	570.00	212,513.00	12,314.00	2,310,352.00	(21,370.00)	38,943.00
8080-8099 Miscellaneous Funds		1,552.00	(42.00)	0.00	(1,610.00)	0.00	0.00	0.00	11.00
8100-8299 Federal Revenue		0.00	0.00	86,437.00	7,872.00	16,694.00	20,883.00	1,385.00	0.00
8300-8599 Other State Revenue		21,012.00	0.00	220,844.00	27,162.00	216,382.00	118,268.00	59,530.00	139.00
8600-8799 Other Local Revenue		34,203.00	38,821.00	63,967.00	54,983.00	63,640.00	60,640.00	54,649.00	144,534.00
8910-8929 Interfund Transfers In									
8930-8979 All Other Financing Sources									
TOTAL RECEIPTS		467,236.00	449,149.00	1,695,431.00	1,039,584.00	1,049,584.00	3,793,957.00	853,880.00	898,442.00
C. DISBURSEMENTS									
1000-1999 Certificated Salaries		89,032.00	697,314.00	687,037.00	690,510.00	695,749.00	759,453.00	868,111.00	645,233.00
2000-2999 Classified Salaries		101,813.00	220,005.00	215,760.00	212,418.00	219,226.00	219,226.00	215,370.00	199,158.00
3000-3999 Employee Benefits		87,460.00	377,378.00	389,847.00	389,539.00	394,337.00	363,759.00	437,459.00	353,687.00
4000-4999 Books and Supplies		266.00	96,730.00	34,112.00	82,988.00	23,355.00	39,421.00	93,542.00	24,320.00
5000-5999 Services		108,555.00	171,089.00	101,124.00	118,213.00	61,935.00	103,577.00	103,055.00	105,928.00
6000-6599 Capital Outlay									
7000-7499 Other Outgo									
7500-7629 Interfund Transfers Out									
7630-7699 All Other Financing Uses									
TOTAL DISBURSEMENTS		384,826.00	1,547,514.00	1,427,880.00	1,509,653.00	1,387,794.00	1,505,436.00	1,517,548.00	1,339,326.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
9111-9199 Cash Not in Treasury	25,424.36								
9200-9299 Accounts Receivable	(2,871,802.80)	1,715,021.00	612,689.00	200,436.00	150,514.00	141,775.00	0.00	0.00	(41,078.00)
9310 Due From Other Funds	78,848.42								
9320 Stores	0.00								
9330 Prepaid Expenditures	809.64								
9340 Other Current Assets	0.00								
SUBTOTAL ASSETS	(2,865,720.28)	1,715,021.00	612,689.00	200,436.00	150,514.00	141,775.00	0.00	0.00	(41,078.00)
Liabilities									
9500-9599 Accounts Payable	842,919.37	1,001,798.00	17,951.00	705,881.00	(50,158.00)	(369,576.00)	(44,403.00)	(45,498.00)	(322,876.00)
9610 Due To Other Funds	776,804.00								
9640 Current Loans	1,686,536.41	(1,027,529.00)	545,173.00						2,214,638.00
9650 Deferred Revenues	34,015.02				16,153.00				
SUBTOTAL LIABILITIES	3,140,274.80	(25,831.00)	563,124.00	705,881.00	(41,005.00)	(369,576.00)	(44,403.00)	(45,498.00)	1,891,760.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET TRANSACTIONS	(6,005,995.15)	1,740,852.00	49,575.00	(505,445.00)	191,519.00	511,451.00	44,403.00	45,498.00	(1,332,839.00)
E. NET INCREASE/DECREASE									
(B - C + D)		1,823,162.00	(1,048,791.00)	(327,894.00)	(278,560.00)	173,351.00	2,302,924.00	(817,170.00)	(2,373,723.00)
F. ENDING CASH (A + E)		1,920,730.00	871,939.00	544,045.00	265,485.00	439,836.00	2,741,760.00	2,129,590.00	(249,133.00)
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								
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes								
Miscellaneous Funds								
Federal Revenue								
Other State Revenue								
Other Local Revenue								
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries								
Classified Salaries								
Employee Benefits								
Books and Supplies								
Services								
Capital Outlay								
Other Outgo								
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS								
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury								
Accounts Receivable								
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
SUBTOTAL ASSETS								
Liabilities								
Accounts Payable								
Due To Other Funds								
Current Loans								
Deferred Revenues								
SUBTOTAL LIABILITIES								
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET TRANSACTIONS								
E. NET INCREASE/DECREASE								
(B - C + D)								
F. ENDING CASH (A + E)								
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

SACS report

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	1,405.48	1,405.48	46.45	3%
2. Special Education	38.29	40.38	0.00	0.00	(40.38)	-100%
HIGH SCHOOL						
3. General Education	679.47	685.07	709.30	709.30	24.23	4%
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	29.30	29.30	(1.06)	-3%
7. TOTAL, K-12 ADA	2,129.96	2,114.82	2,144.08	2,144.08	29.26	1%
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 (ROCP)*						
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 19th 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	2,144.08	2,144.08	29.26	1%
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	0.00	(1.36)	-100%
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	17,819,876.53
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	1,375,480.73
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	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7899 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)				0.00
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)				16,444,395.80
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				16,444,395.80

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)*		2,114.78
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)		2,114.78
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		2,114.78
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,775.94
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)	16,444,395.80	7,775.94
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

2013-14 End of Year Projection
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

11 75481 0000000
Form 131

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		8010-8199	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	844,546.00	844,546.00	746,900.91	844,546.00	0.00	0.0%
3) Other State Revenue		8300-8599	70,650.00	70,650.00	61,034.76	70,650.00	0.00	0.3%
4) Other Local Revenue		8600-8799	176,942.00	176,942.00	96,479.03	176,942.00	0.00	0.3%
5) TOTAL REVENUES			1,092,138.00	1,092,138.00	904,414.70	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	292,407.61	335,348.00	0.00	0.0%
3) Employee Benefits		3000-3999	214,522.00	214,522.00	160,783.40	214,522.00	0.00	0.0%
4) Books and Supplies		4000-4999	470,026.00	470,026.00	405,112.41	470,026.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	75,239.00	72,239.00	36,650.67	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	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7300-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7500-7999	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,092,138.00	1,092,138.00	894,984.08	1,092,138.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	9,434.62	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Intrafund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7500-7529	0.00	0.00	0.00	0.00	0.00	0.3%
2) Other Sources/Uses								
a) Sources		9900-9979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7930-7999	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	9,417.61	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		9715	0.00	0.00		0.00		
b) Restricted		9740	99,027.38	99,027.38		99,027.38		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		176,696.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	176,696.98	176,696.98		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)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted RL Transfers - Current Year	0000	8081	0.00	0.00	0.00	0.00	0.00	0.0%
All Other RL Transfers - Current Year	All Other	8081	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8089	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	746,900.91	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	746,900.91	844,546.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	70,650.00	70,650.00	61,034.76	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	61,034.76	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	96,173.13	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	200.50	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		8693	0.00	0.00	182.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			176,942.00	176,942.00	96,478.03	176,942.00	0.00	0.0%
TOTAL REVENUES			1,092,138.00	1,092,138.00	904,411.70	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		1302	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1600	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	275,427.00	255,201.61	278,427.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	48,420.00	48,420.00	37,208.00	48,420.00	0.00	0.0%
Classical, 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	332,348.00	292,409.61	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	30,255.96	37,945.00	0.00	0.0%
QASDU/Medicare/Alternative		3301-3302	25,425.00	25,425.00	21,460.57	25,425.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	132,136.00	132,136.00	92,801.92	132,136.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,662.30	1,662.00	153.39	1,662.30	0.00	0.0%
Workers' Compensation		3601-3602	6,674.00	6,674.00	6,155.52	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	9,916.34	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	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			214,522.00	214,522.00	160,783.43	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	42,993.41	50,000.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	1,338.16	2,000.00	0.00	0.0%
Food		4700	418,029.00	418,029.00	360,779.64	418,029.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			470,029.00	470,029.00	405,112.41	470,029.00	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)
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	800.00	1,250.00	1,111.08	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	15,523.00	15,523.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,000.00	9,000.00	1,606.53	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		5760	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,885.00	28,686.00	5,937.76	28,686.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			75,238.00	72,239.00	36,690.67	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	894,994.03	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		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		7819	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		6985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		6972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		6979	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		8990	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		

Orland Joint Unified
Glenn County

End of Year Projection
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

11 75481 0000000
Form 13i

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	99,027.39
Total, Restricted Balance		<u>99,027.39</u>

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		6010-8299	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	514.31	100.00	0.00	0.0%
5) TOTAL REVENUES			100.00	100.00	514.31	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	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	750,638.62	750,638.62	750,638.62	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	750,638.62	750,638.62	750,638.62		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			100.00	(750,638.62)	(750,638.62)	(750,638.62)		
J. 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 + D)			100.00	(750,538.82)	(750,024.31)	(750,538.82)		
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 (F1a + F1d)			750,731.70	750,731.70		750,731.70		
2) Ending Balance, June 30 (E + F1e)			750,831.70	193.08		193.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9743	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		193.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	750,831.70	193.08		0.00		

2013-14 End of Year Projection
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

11 75481 0000000
Form 141

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/RLL 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		8580	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	814.31	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		8759	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			100.00	100.00	814.31	100.00	0.00	0.0%
TOTAL REVENUES			100.00	100.00	814.31	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		3201-3302	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	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%
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		7436	0.00	750,638.82	750,638.82	750,638.82	0.00	0.0%
Other Debt Service - Principal		7439	0.00	725,268.62	725,268.62	725,268.62	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	750,638.82	750,638.82	750,638.82	0.00	0.0%
TOTAL EXPENDITURES			0.00	750,638.82	750,638.82	750,638.82		

2013-14 End of Year Projection
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

1175481 0000000
Form 141

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		8919	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		7819	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		8995	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		8960	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8960	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		

Orland Joint Unified
Glenn County

End of Year Projection
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

11 75481 0000000
Form 141

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		6010-6099	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		6300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		6600-9799	0.00	0.00	0.35	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.35	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1399	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 (A3 - B9)			0.00	0.00	0.35	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		7500-7529	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		6030-6079	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		8090-8099	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 End of Year Projection
Special Reserve Fund for Other Than Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

11 75481 000000
Form 171

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	0.00	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		9789	0.00	0.00		332.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	332.72	332.72		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		8680	0.00	0.00	0.38	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8692	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			0.00	0.00	0.38	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.38	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 Centered 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		

Orland Joint Unified
Glenn County

End of Year Projection
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

11 75481 0000000
Form 171

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

2013-14 End of Year Projection
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

11 75481 0000000
Form 211

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		8310-8089	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	50,780.89	0.00	50,780.89	0.00	0.0%
4) Other Local Revenue		8900-8799	1,000.00	1,000.00	375.39	1,000.00	0.00	0.0%
5) TOTAL REVENUES			1,000.00	51,780.89	375.39	51,780.89		
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	72,949.32	54,420.55	72,949.32	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	43,781.74	3,204.05	43,781.74	0.00	0.0%
6) Capital Outlay		6000-6999	77,030.00	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	146,917.52	146,917.52	146,917.52	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			77,030.00	452,519.85	325,093.49	402,519.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,030.00)	(350,738.96)	(324,718.10)	(350,738.96)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8903-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7603-7629	51,425.00	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		8960-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(51,425.00)	0.00	0.00	0.00		

2013-14 End of Year Projection
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

1175481 0000000
Form 211

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)	(350,738.96)	(374,718.10)	(350,738.96)		
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	282,116.86		282,116.86		
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	282,116.86		282,116.86		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9730	0.00	0.00		0.00		
e) Unassigned/Unapportioned								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 End of Year Projection
 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		8291	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								
Homesteaders' 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	50,780.88	0.00	50,780.88	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	50,780.88	0.00	50,780.88	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		8628	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	375.39	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		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8759	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			1,000.00	1,000.00	375.39	1,000.00	0.00	0.0%
TOTAL REVENUES			1,000.00	51,780.88	375.39	51,780.88		

2013-14 End of Year Projection
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

1175481 0000000
Form 211

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		2500	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%
QASDI/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	25,876.95	19,066.89	25,876.95	0.00	0.0%
Noncapitalized Equipment		4400	0.00	47,072.38	35,353.68	47,072.38	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	72,949.32	54,420.55	72,949.32	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 Conference		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	584.05	36,161.74	0.00	0.0%
Communications		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0.00	43,781.74	8,204.05	43,781.74	0.00	0.0%

2013-14 End of Year Projection
 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		6120	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	2,991.98	2,991.98	2,991.98	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	135,871.27	115,551.37	135,871.27	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7200	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		7436	0.00	99,313.47	99,313.47	99,313.47	0.00	0.0%
Other Debt Service - Principal		7438	0.00	46,604.05	46,604.05	46,604.05	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	145,917.52	146,917.52	146,517.52	0.00	0.0%
TOTAL EXPENDITURES			77,000.00	402,519.85	325,093.49	402,519.85		

2013-14 End of Year Projection
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

11 75431 0000000
Form 211

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		8819	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		7413	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7815	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	61,425.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			61,425.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		6951	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		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8955	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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
(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)	0.00	0.00	0.00		

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	282,116.86
Total, Restricted Balance		282,116.86

2013-14 End of Year Projection
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

1175481 000000
Form 25f

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) CFF/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	52,072.16	53,182.19	52,072.16	0.00	0.0%
5) TOTAL REVENUES			50,300.00	52,072.16	53,182.19	52,072.16		
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	26,539.06	26,539.06	26,539.06	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	35,000.00	45,139.35	46,224.51	45,139.35	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)		7100-7259 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	157,518.14	158,603.30	157,518.14		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,042.00)	(75,445.98)	(75,421.11)	(75,445.98)		
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		7630-7639	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)			(24,542.80)	(75,445.88)	(75,421.11)	(75,445.98)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		0701	155,302.64	155,302.64		155,302.64	0.00	0.0%
b) Audit Adjustments		0793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1c)			155,302.64	155,302.64		155,302.64		
d) Other Restatements		0795	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)			131,260.84	79,850.86		79,850.86		
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	0.00	0.00		79,850.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	131,260.84	79,850.86		0.00		

2013-14 End of Year Projection
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)
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		8579	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		8650	300.00	300.00	126.83	300.00	0.00	0.0%
Not Increase (Decrease) in the Fair Value of Investments		8652	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8658	50,000.00	51,772.16	31,055.36	51,772.16	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	83,182.19	82,072.16	0.00	0.0%
TOTAL REVENUES			50,300.00	82,072.16	83,182.19	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%
QASD/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		3801-3832	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	36,400.00	41,882.56	36,400.00	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	6,739.35	4,341.65	6,739.35	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	45,139.35	46,224.61	45,139.35	0.00	0.0%

2013-14 End of Year Projection
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

1175481 0000000
Form 251

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	18,108.73	18,108.73	18,108.73	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	157,518.14	158,603.20	157,518.14		

2013-14 End of Year Projection
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

11 75481 0000000
Form 251

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								
Transfer to State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7519	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/Lesse- 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		6965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		6960	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		6990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Orland Joint Unified
Glenn County

End of Year Projection
Capital Facilities Fund
Exhibit: Restricted Balance Detail

11 75481 0000000
Form 251

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

2013-14 End of Year Projection
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

11 75481 0000000
Form 351

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LQFF/Revenue Limit Sources		8110-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
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		8830-8879	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8080-8099	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 End of Year Projection
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

1175481 0000000
Form 351

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (C)-(B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	834.60	834.60		834.60	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)			834.60	834.60		834.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			834.60	834.60		834.60		
2) Ending Balance, June 30 (E + F1e)			834.60	834.60		834.60		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9793	834.60	834.60		0.00		

2013-14 End of Year Projection
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		8567	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		8680	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.00		

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%
CASDI/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%
Professionals/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%

2013-14 End of Year Projection
County School Facilities Fund
Revenues, Expenditures, and Changes In Fund Balance

11 75481 0000000
Form 35I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		8100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		8170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		8200	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		8300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		8400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		8500	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		

2013-14 End of Year Projection
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

11 75481 0000000
Form 351

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificate of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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		

Orland Joint Unified
Glenn County

End of Year Projection
County School Facilities Fund
Exhibit: Restricted Balance Detail

11 75481 0000000
Form 351

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

2013-14 End of Year Projection
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

11 75481 000000
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)
A. REVENUES								
1) L.C.F.F. Revenue Limit Source 1		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		1000-1099	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		8600-8699	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		8990-8999	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 End of Year Projection
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)
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		

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		6230	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	335,002.08	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	1,777.99	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		8650	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		7435	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 End of Year Projection
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

11 75481 000000
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		8918	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		8970	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		8960	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		

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	949,611.84
Total, Restricted Balance		949,611.84

2013-14 End of Year Projection
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

11 75431 0000000
Form 671

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	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
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 NET POSITION (C + D)			0.00	0.00	0.00	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	68,592.00	68,592.00		68,592.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,592.00	68,592.00		68,592.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			68,592.00	68,592.00		68,592.00		
2) Ending Net Position, June 30 (E + F1e)			68,592.00	68,592.00		68,592.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9798	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9792	68,592.00	68,592.00		68,592.00		

2013-14 End of Year Projection
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

1175481 0000000
Form 671

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	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-Dislct Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8789	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.00		

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 Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
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		2500	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		3100-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3200-3202	0.00	0.00	0.00	0.00	0.00	0.0%
QASDI/Medicare/Alternative		3300-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3400-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3500-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3600-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3700-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3750-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3800-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3900-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			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)
DEPRECIATION								
Depreciation Expense		6800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8665	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		8900	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		

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 564,979.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 14,236,264.30

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.97%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 93,610.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	639,623.95
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	203,889.89
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	73,600.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	65,965.90
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	93,610.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	889,369.74
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	(155,441.59)
9. Carry-Forward Adjustment (Part IV, Line F)	733,928.15
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	11,371,413.88
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,780,084.39
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,217,147.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	141,095.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	549,673.28
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,595,643.74
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	0.00
a. Less: Normal Separation Costs (Part II, Line A)	93,610.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,092,138.00
17. Foundation (Funds 19 and 67, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	17,840,805.79

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.99%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	4.11%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>889,369.74</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>405,646.18</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.13%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.13%) times Part III, Line B18) or (the highest rate used to recover costs from any program (17.23%) times Part III, Line B18); zero if positive	<u>(155,441.59)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(155,441.59)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.11%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-77,720.80) is applied to the current year calculation and the remainder (\$-77,720.79) is deferred to one or more future years:	<u>4.55%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-51,813.86) is applied to the current year calculation and the remainder (\$-103,627.73) is deferred to one or more future years:	<u>4.69%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(155,441.59)</u>

Approved indirect cost rate: 8.13%
Highest rate used in any program: 17.23%

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

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
01	3010	486,924.46	38,741.00	7.96%
01	3185	2,756.41	474.89	17.23%
01	4035	151,707.68	3,820.00	2.52%
01	4126	47,167.56	1,411.00	2.99%
01	4203	67,457.29	1,061.00	1.57%
01	6500	1,183,137.62	44,986.00	3.80%
01	7010	20,226.00	1,145.00	5.66%
01	7091	377,004.00	11,515.00	3.05%
01	7405	399,512.00	35,170.00	8.80%
01	9010	19,500.47	333.00	1.71%

Description	Object Codes	Projected Year Totals (Form D11) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	14,607,689.97	13.33%	16,584,302.00	11.22%	18,144,485.00
2. Federal Revenues	8100-8299	22,667.81	-2.95%	22,000.00	0.00%	22,000.00
3. Other State Revenues	8300-8599	322,808.42	-14.81%	275,000.00	0.00%	275,000.00
4. Other Local Revenues	8600-8799	271,583.45	-15.37%	229,303.00	0.00%	229,303.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,800,528.62)	5.78%	(1,904,528.00)	21.00%	(2,304,528.00)
6. Total (Sum lines A1 thru A5c)		13,424,221.03	13.27%	15,206,077.00	9.60%	16,666,260.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				6,586,325.00		7,047,271.00
a. Base Salaries						
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				460,946.00		(125,593.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,586,325.00	7.00%	7,047,271.00	-1.78%	6,921,678.00
2. Classified Salaries				1,581,507.78		1,688,415.00
a. Base Salaries						
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				106,907.22		(16,233.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,581,507.78	6.76%	1,688,415.00	-0.96%	1,672,182.00
3. Employee Benefits	3000-3999	3,510,850.14	6.85%	3,749,878.00	10.47%	4,142,525.00
4. Books and Supplies	4000-4999	240,552.45	14.32%	275,000.00	0.00%	275,000.00
5. Services and Other Operating Expenditures	5000-5999	1,602,461.33	-0.27%	1,598,061.00	28.78%	2,058,061.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	181,839.00	0.09%	182,000.00	0.00%	182,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(138,656.89)	-45.91%	(75,000.00)	0.00%	(75,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,564,078.71	6.65%	14,465,625.00	4.91%	15,176,416.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(139,857.68)		740,452.00		1,489,814.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form D11, line F1e)		17,691.21		(122,166.47)		618,285.53
2. Ending Fund Balance (Sum lines C and D1)		(122,166.47)		618,285.53		2,108,099.53
3. Components of Ending Fund Balance (Form D11)						
a. Nonspendable	9710-9719	4,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9785	0.00				
2. Unassigned/Unappropriated	9790	(126,166.47)		618,285.53		2,108,099.53
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(122,166.47)		618,285.53		2,108,099.53

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	(126,166.47)		618,285.53		2,108,099.33
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		(126,166.47)		618,285.53		2,108,099.33
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
All salaries have step and column cost. 2014-15 has 10% health premium increase and 2015-16 had 8% increase. 3.74 additional teachers have been budgeted to meet CSR new 24:1 requirements as well as other 27:1 contract language. At this time Home to School transportation and EIA are in the restricted cost. These will be revised in the new 2014-2015 adopted budget. The county SELPA ADA is now budgeted, the ADA revenue is \$181,839 for 2013-14. This will be paid directly to the County SELPA. Forest Reserve Funds were added to 13-14 budget at actual of \$21,272.81 and decreased by 10% for each of the out years. LCFF was increased to include actual P-2 numbers and pulled forward to the out years. One time legal fees reduced 5000 objects by \$100,000.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	217,586.00	0.00%	217,586.00	0.00%	217,586.00
2. Federal Revenues	8100-8299	1,065,910.22	0.00%	1,065,910.00	0.00%	1,065,910.00
3. Other State Revenues	8300-8599	523,053.00	0.00%	523,053.00	0.00%	523,053.00
4. Other Local Revenues	8600-8799	632,083.00	0.00%	632,083.00	0.00%	632,083.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,800,528.62	5.78%	1,904,528.00	21.00%	2,304,528.00
6. Total (Sum lines A1 thru A5c)		4,239,160.91	2.45%	4,343,160.00	9.21%	4,743,160.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,245,321.25		1,350,000.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				104,678.75		
d. Other Adjustments				0.00		20,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,245,321.25	8.41%	1,350,000.00	1.48%	1,370,000.00
2. Classified Salaries						
a. Base Salaries				832,420.15		865,000.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				32,579.85		9,150.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2010-2999	832,420.15	3.91%	865,000.00	1.06%	874,150.00
3. Employee Benefits	3000-3999	1,045,618.98	-0.06%	1,015,000.00	0.00%	1,045,000.00
4. Books and Supplies	4000-4999	351,197.35	3.18%	369,010.00	-5.27%	339,010.00
5. Services and Other Operating Expenditures	5000-5999	442,283.20	-9.56%	400,000.00	0.00%	400,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	40,000.00	1000.00%	410,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	138,656.89	-15.91%	75,000.00	0.00%	75,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,255,797.82	2.07%	4,344,010.00	9.19%	4,743,160.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(16,636.91)		(850.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,486.75		849.84		(0.16)
2. Ending Fund Balance (Sum lines C and D1)		849.84		(0.16)		(0.16)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	850.14				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.30)		(0.16)		(0.16)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		849.84		(0.16)		(0.16)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For 2014-15 and 2015-16 step and column is projected. 10% increase in health premiums for 2014-15 and 8% in 2015-16. At this time all Home to School transportation and EIA program costs are still budgeted as restricted. The 2014-15 will be revised for the ongoing years.						