Central Union High School District

2013-2014

2nd Interim Report

MEMO

To: C. Thomas Budde, Superintendent

From: Merritt Merten, Fiscal Services Supervisor

CC: Central Union High School District Board of Trustees

Date: March 11, 2014

Re: 2013-2014 Second Interim

Enclosed you will find the 2013-2014 Second Interim Report for the Central Union High School District. The following summary highlights the significant changes of the 2013-2014 First Interim Report to the 2013-2014 Second Interim Report.

Unrestricted Revenues:

- ★ LCFF/Revenue Limit Sources increased \$659,423. This increase is due to a recalculation of the LCFF that includes students currently being serviced at ICOE. There is an offset expenditure to this added revenue as we transfer it to ICOE for their services.
- **★ Federal Revenue** is estimated to increase \$12,330 due to unexpected Advanced Placement Exam revenue.
- ★ Other State Revenues are estimated to remain the same.
- ★ Local Revenue increased by \$402,964. This increase is the result of a decision from IVROP's board to pass through all of the revenue we generate back to the district. There are offsetting expenditures for CTE classes built into this budget as well.

Unrestricted Expenditures:

UNRESTRICTED		AND DESCRIPTION OF THE PARTY OF	
Category	2013-2014 First Interim	2013-2014 Second Interim	Difference
Certificated Salaries	15,716,206	15,811,946	95,740
Classified Salaries	4,087,208	4,307,551	220,343
Employee Benefits	4,820,030	4,895,638	75,608
Books & Supplies	1,333,520	1,683,611	350,091
Services & Operating Expenses	2,395,451	2,537,647	142,196
Capital Outlay	574,355	761,995	187,640
Other Outgo (excluding Transfers of Indirect Cost	830,781	1,565,774	734,993
Other Outgo Transfers of Indirect Costs	(234,324)	(233,802)	522
Interfund Transfers In	-	-	0
Interfund Transfers Out	101,152	-	(101,152)
Contributions	2,276,148	2,323,580	47,432
Total	31,900,527	33,653,940	1,753,413

★ Certificated Salaries increased \$95,740.

★ Increases

- ★ \$59,179 certificated management one-time off schedule bonus (3.5%)
- ★ \$19,210 teachers
- ★ \$7,085 substitutes
 ★ \$7,030 6th period assignments
- **★** \$4,491 hourly
- ★ \$608 extra duty stipends
- ★ \$74 other certificated

★ Decreases

★ \$1,937 – coaching stipends

★ Classified Salaries increased \$220,343.

* Increases

- ★ \$215,237 classified & classified management one-time off schedule bonus (3.5%)
- ★ \$5,000 substitute clerical
- **★** \$1,700 overtime

★ Decreases

- ★ \$1,594 coaching stipends
- **★ Employee Benefits** increased \$75,608. This increase is proportional to the above changes in Certificated and Classified Salaries.
- **★ Books and Supplies** increased \$350,091.
 - * Increases
 - ★ \$217,336 Career Tech supplies (IVROP addition revenue, planned expenditure)
 - ★ \$64,979 materials and supplies
 - ★ \$55,980 site and technology budget movement
 - ★ \$11,796 CUHS band uniforms (using 13-14 & 14-15 budget)
- **★ Services and Operating Expenditures** increased \$142,196.
 - **★** Increases
 - ★ \$77,000 movement of utilities from Fund 130 (Cafeteria) to Fund 010 (GF)
 - ★ \$20,000 transportation budget movement (rentals, repairs & leases)
 - **★** \$18,373 travel (\$9,000 SHS AcaDec)
 - ★ \$14,703 site budget movement (operations)
 - ★ \$11,039 site budget movement (postage)
 - **★** \$1.081 indirects
- **★ Capital Outlay** increased by \$187,640.
 - **★** Increases
 - ★ \$217,336 Career Tech supplies (IVROP addition revenue, planned expenditure)
 - **★** Decreases
 - ★ \$29,696 site & transportation budget movement
- Other Outgo (excluding Transfers of Indirect Costs) increased \$734,993. This is due to the ICOE transfer. The difference between what we are receiving in revenue and what we are transferring to ICOE is \$71,401. Unfortunately, this issue is just one of the many we are dealing with since the CDE was not fully prepared for the implementation of LCFF.

- ★ Other Outgo Transfers of Indirect Costs increased by \$522. This increase is due to Direct Support/Indirect Costs Charges being updated.
- ★ Interfund Transfers In will remain zero.
- ★ Interfund Transfers Out decreased \$101,152. This is due to the estimated elimination of the contribution to the Cafeteria Fund (130). In order for the district to become compliant with the Federal Child Nutrition Program, we were required to remove all utility expenditures (electricity and gas) from the Cafeteria Fund (130) as they are not on dedicated meters (we were previously using square footage and paying percentages from Fund 130 and Fund 010). The utility expenditures are now being paid out of the General Fund (010). Also included in this estimate is added revenue to the Cafeteria Fund (130) through a vended program with Ballington Academy.
- **★ Contributions** from unrestricted to restricted increased \$47,432.
 - **★** Increases
 - ★ \$48,131 Special Education
 - **★** Decreases
 - ★ \$699 Routine Restricted Maintenance

Restricted Revenues:

- ★ LCFF/Revenue Limit Sources are estimated to remain zero.
- **★ Federal Revenue** decreased \$24,553.
 - **★** Decreases
 - ★ \$13,546 Special Education Revenue (3310)
 - **★** \$11,033 Teacher Quality Revenue (4035)
 - **★** Increases
 - **★** \$26 Title I (3010)
- ★ Other State Revenue had no changes at this time.
- **★ Local Revenue** increased by \$190,771.
 - **★** Increases

- **★** \$148,589 Microsoft Voucher (9010)
- **★** \$53,010 − RDA (9140)
- ★ \$18,302 Lowe's Grant (9002)

★ Decreases

★ \$29,130 – Special Education (6500)

Restricted Expenditures:

RESTRICTED			
Category	2013-2014 First Interim	2013-2014 Second Interim	Difference
Certificated Salaries	2,556,086	2,563,124	7,038
Classified Salaries	1,222,919	1,224,988	2,069
Employee Benefits	897,184	899,205	2,021
Books & Supplies	2,150,505	2,369,985	219,480
Services & Operating Expenses	1,181,325	1,174,255	(7,070)
Capital Outlay	1,142,883	1,133,516	(9,367)
Other Outgo (excluding Transfers of Indirect Cost	-	-	0
Other Outgo Transfers of Indirect Costs	137,142	136,621	(521)
Interfund Transfers In	_		0
Interfund Transfers Out	-		0
Contributions	(2,276,148)	(2,323,580)	(47,432)
Total	7,011,896	7,178,114	166,218

★ Certificated Salaries increased \$7,038.

★ Increases

- ★ \$6,406 6th period assignments
- **★** \$1,121 substitutes

★ Decreases

★ \$489 - hourly

- **★ Classified salaries** increased \$2,069.
 - **★** Increases
 - ★ \$1,041 support salaries overtime
 - ★ \$938 classified
 - ★ \$90 instructional aide overtime
- **★ Employee Benefits** increased \$2,021. This increase is due to the changes listed above in Certificated & Classified Salaries.
- **★ Books and Supplies** increased \$219,480.
 - **★** Increases
 - ★ \$107,449 Common Core State Standards budget movement (supplies)
 - ★ \$76,849 site budget movement (supplies & non-cap equipment)
 - ★ \$18,302 Lowe's Grant added expenses (supplies)
 - ★ \$33,956 deferred maintenance budget movement (supplies & non-cap equipment)
 - **★** Decreases
 - ★ \$17,076 site budget movement (supplies)
- **★ Services and Operating Expenditures** decreased \$7,070.
 - **★** Decreases
 - ★ \$107,449 Common Core State Standards budget movement (operations)
 - **★** \$1.081 indirects
 - * Increases
 - **★** \$73,776 Microsoft Voucher (9010)
 - ★ \$19,840 deferred maintenance budget movement (operations)
 - ★ \$7,844 site budget movement (operations)
- **★ Capital Outlay** decreased \$9,367.
 - **★** Decreases
 - ★ \$62,377 deferred maintenance budget movement (equipment)
 - * Increases
 - **★** \$53,010 RDA (equipment)

- **★ Other Outgo (excluding Transfers of Indirect Costs)** will remain zero.
- ★ Other Outgo Transfers of Indirect Costs decreased by \$522. This increase is due to Direct Support/Indirect Costs Charges being updated.
- ★ Interfund Transfers In had no changes at this time.
- ★ Interfund Transfers Out had no changes at this time.
- ★ Contributions from unrestricted to restricted increased \$47,432
 - **★** Increases
 - ★ \$48,131 Special Education
 - **★** Decreases
 - ★ \$699 Routine Restricted Maintenance

Reserves & Ending Balance

Unrestricted

The district is projecting an Unrestricted Ending Fund balance of \$9,820,980 of which \$9,785,467 is listed as Reserve for Economic Uncertainties (\$3,012,398 is for the State Deferrals and \$6,773,069 is for Economic Uncertainties). The remaining balance is designated for Revolving Cash \$6,000 and Stores \$29,513.

Restricted

The restricted ending balance is estimated to be zero at this time.

<u>Unrestricted Deficit/Surplus Spending</u>

The Unrestricted General Fund is currently projected to end the year with a deficit of \$1,132,095. At this time, our plan is to use Ending Fund Balance for this estimated deficit.

Restricted Deficit/Surplus Spending

The Restricted General Fund is estimated at this time to end with a deficit of \$1,463,285. It is important to remember that Restricted Programs have REB (restricted ending balance) and carryover from PY (prior years), therefore this isn't true deficit spending.

Negotiations

<u>Certificated Negotiations</u>
The district has settled with ECSTA through 2012-2013; and is currently in negotiations for 2013-2014.

Classified Negotiations
The district has settled with CSEA through 2014-2015.







Certification

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

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim state-adopted Criteria and Standards. (Pursuant to Education Cod	· · · · · · · · · · · · · · · · · · ·
Signed:	Date:
District Superintendent or Designee	
NOTICE OF INTERIM REVIEW. All action shall be taken on this remeeting of the governing board.	eport during a regular or authorized special
To the County Superintendent of Schools: This interim report and certification of financial condition are hold of the school district. (Pursuant to EC Section 42131)	nereby filed by the governing board
Meeting Date: March 11, 2014	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of this school district, district will meet its financial obligations for the current fisc.	• • • • • • • • • • • • • • • • • • • •
QUALIFIED CERTIFICATION As President of the Governing Board of this school district, district may not meet its financial obligations for the curren	
NEGATIVE CERTIFICATION As President of the Governing Board of this school district, district will be unable to meet its financial obligations for th subsequent fiscal year.	
Contact person for additional information on the interim repor	t:
Name: Merritt Merten	Telephone: 760-336-4503
Title: Fiscal Services Supervisor	E-mail: mmerten@cuhsd.net

Criteria and Standards Review Summary

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

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

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

	EMENTAL INFORMATION		No_	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	x	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		х
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		х

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

ADDIT	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		Х
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	x	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	Х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

ADA

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)
LEMENTARY						
1. General Education	0.00	0.00	0.00	0.00	0.00	04
Special Education IIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0
3. General Education	3,851.93	3,850.87	3,850.87	3,850.87	0.00	0
4. Special Education COUNTY SUPPLEMENT	47.04	47.04	47.04	47.04	0.00	0
5. County Community Schools	43.27	43,27	0.00	0.00	(43.27)	-100
6. Special Education	41.44	41.44	0.00	0.00	(41.44)	-100
7. TOTAL, K-12 ADA	3,983.68	3,982.62	3,897.91	3,897.91	(84.71)	-2
ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	c
9. Regional Occupational Centers/Programs (ROC/P)* CLASSES FOR ADULTS 10. Concurrently Enrolled	-					
Secondary Students* 11. Adults Enrolled, State Apportioned* 12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)* 13. TOTAL, CLASSES FOR ADULTS						
Secondary Students* 11. Adults Enrolled, State Apportioned* 12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*	0.00	0.00	0.00	0.00	0.00	0
Secondary Students* 11. Adults Enrolled, State Apportioned* 12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)* 13. TOTAL, CLASSES FOR ADULTS 14. Adults in Correctional Facilities 15. ADA TOTALS	0.00					-2
Secondary Students* 11. Adults Enrolled, State Apportioned* 12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)* 13. TOTAL, CLASSES FOR ADULTS 14. Adults in Correctional	3,983.68				0.00	
Secondary Students* 11. Adults Enrolled, State Apportioned* 12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)* 13. TOTAL, CLASSES FOR ADULTS 14. Adults in Correctional Facilities 15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	3,983.68					

18. TOTAL, SUPPLEMENTAL HOURS

	T			T		
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 Fu	nds					
19. ELEMENTARY a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS 21. Charter ADA funded thru the Block Grant a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	004
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 VO	LUNTARY PUPIL TRANS	SFER				
25. Regular Elementary and High School ADA (SB 937) BASIC AID OPEN ENROLLMENT	0.00	0,00	0.00	0.00	0.00	0%
	T		Ī			
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

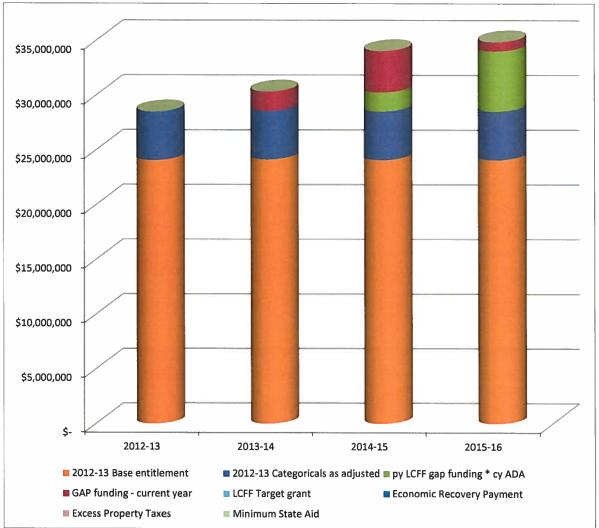
^{*}ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

LCFF

Central Union High	3/6/14

LOCAL CONTROL FUNDING FORMULA

	 2012-13	2013-14	2014-15	2015-16
Excess Property Taxes	\$ 1,58	\$ -	\$ -	\$
Minimum State Aid	\$ -	\$ _	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 1,756,117	\$ 3,780,488	\$ 831,002
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 1,751,970	\$ 5,532,478
2012-13 Categoricals as adjusted	\$ 4,438,265	\$ 4,438,265	\$ 4,438,265	\$ 4,438,265
2012-13 Base entitlement	\$ 24,107,903	\$ 24,186,970	\$ 24,130,069	\$ 24,130,069
Total General Purpose Funding	\$ 28,546,168	\$ 30,381,352	\$ 34,100,793	\$ 34,931,815
Calculator tab: Recap total LCFF Proof	\$ 28,546,168 TRUE	\$ 30,381,352 TRUE	\$ 34,100,793 TRUE	\$ 34,931,815 TRUE
P2 ADA	3,897.91	3,888.51	3,888.51	3,888.51



LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

Centra	Unior	High

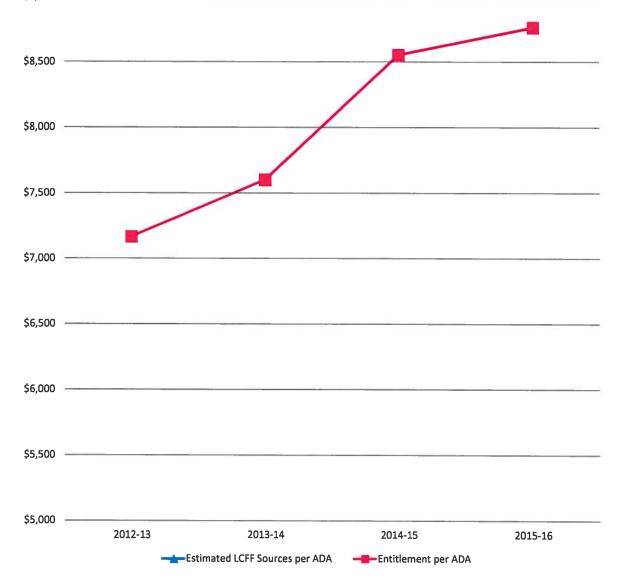
3/6/14

LOCAL CONTROL FUNDING FORMULA

LCFF Entit	lement	per ADA
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	 2012-13		2013-14	2014-15		2015-16	
ADA	3,982.62		3,995.68	3,986.28		3,986.28	
Estimated LCFF Sources per ADA	\$ 7,167.69	\$	7,603.55	\$ 8,554.54	\$	8,763.01	
Net Change per ADA		\$	435.86	\$ 950.99	\$	208.47	
Net Percent Change			6.08%	12.51%		2.44%	
Estimated LCFF Entitlement per ADA	\$ 7,167.69	\$	7,603.55	\$ 8,554.54	\$	8,763.01	
Net Change per ADA		\$	435.86	\$ 950.99	\$	208.47	
Net Percent Change			6.08%	12.51%		2,44%	

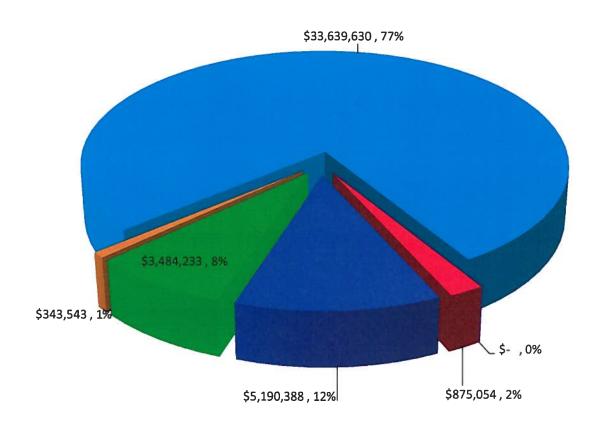




Central Union High	3/6/14
LOCAL CONTROL FUNDING FORMULA	

Components of LCFF Target Entitlement

Base Grant	\$ 33,639,630
K-3 Grade Span Adjustment	\$ -
9-12 Grade Span Adjustment	\$ 875,054
Supplemental Grant	\$ 5,190,388
Concentration Grant	\$ 3,484,233
Add-ons (TIIBG & Transportation)	\$ 343,543
Total	\$ 43,532,848

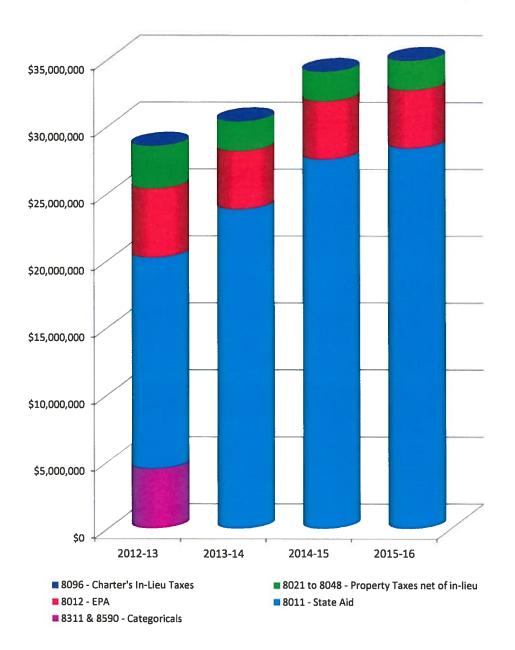




	Central Union Hig	h	1 66			3/6/14
	LOCAL CONTROL FUNDING	G FORMULA				
	Summary of Fun	ding				
		2013-14		2014-15		2015-16
Target	\$	43,532,848	\$	43,797,981	\$	44,754,688
Floor		28,625,235		30,320,304		34,100,812
CY Gap Funding		1,756,117		3,780,488		831,002
ERT		-		· · ·		-
Minimum State Aid		-		-		-
Total Phase-In Entitlement	\$	30,381,352	\$	34,100,793	Ś	34,931,815

C	omp	onents of LCFF	Ву (Object Code			K TO THE
		2012-13		2013-14	2014-15		2015-16
8011 - State Aid	\$	15,775,963	\$	23,841,328	\$ 27,570,966	\$	28,401,988
8011 - Fair Share		-		-	-		· ·
8311 & 8590 - Categoricals	9,8	4,438,265			Party Tille	10 10	
8012 - EPA		5,156,439		4,334,274	4,324,078		4,324,078
Local Revenue Sources:					,		
8021 to 8048 - Property Taxes net of in-lieu		3,175,501		2,205,749	2,205,749		2,205,749
8096 - Charter's In-Lieu Taxes		-		· · · -	· · ·		· · ·
TOTAL FUNDING	\$	28,546,168	\$	30,381,352	\$ 34,100,793	\$	34,931,815
Excess Taxes	\$	-	\$	-	\$ -	\$	-

	Centra	I Union	High				3/6/14
	LOCAL CO	NTROL FU	NDING FOR	RMULA	-/ 15,		
EPA in excess to LCFF Funding	\$	124	\$	-	\$	-	\$ 8153



LCFF Entitlement
Excess Taxes
Minimum EPA
Proof Total all Sources

ç	5	28,546,168	\$ 30,381,352	\$ 34,100,793	\$ 34,931,815
		-	-	-	
			-	-	-
	5	28,546,168	\$ 30,381,352	\$ 34,100,793	\$ 34,931,815
		TRUE	 TRUE	 TRUE	 TRUE

General Fund

13 63115 0000000 Form 01I

Description i	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	24,506,679.67	29,717,760.00	18,007,555.35	30,377,185.00	659,425.00	2.2%
2) Federal Revenue		8100-8299	0.00	22,994.65	12,330.00	35,324.65	12,330.00	53.6%
3) Other State Revenue		8300-8599	3,924,025.80	995,785.00	676,233.60	995,785.00	0.00	0.0%
4) Other Local Revenue		8600-8799	628,217.00	710,584.90	768,479.72	1,113,549.90	402,965.00	56.7%
5) TOTAL, REVENUES			29,058,922.47	31,447,124.55	19,464,598.67	32,521,844.55		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,005,027.90	15,716,206.21	10,263,740.85	15,811,945.64	(95,739.43)	-0.6%
2) Classified Salaries		2000-2999	3,366,410.56	4,087,208.29	2,887,611.58	4,307,550.63	(220,342.34)	-5.4%
3) Employee Benefits		3000-3999	4,573,439.87	4,820,029.56	2,921,519.31	4,895,638.22	(75,608.66)	-1.6%
4) Books and Supplies		4000-4999	1,716,748.53	1,333,520.12	641,780.82	1,683,611.27	(350,091.15)	-26.3%
5) Services and Other Operating Expenditures		5000-5999	2,286,082.09	2,395,450.98	1,511,719.87	2,537,647.29	(142,196.31)	-5.9%
6) Capital Outlay		6000-6999	332,000.00	574,354.51	283,696.30	761,995.40	(187,640.89)	-32.7%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	830,781.00	532,466.00	1,565,773.93	(734,992.93)	-88.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(240,134.98)	(234,323.54)	(12,768.21)	(233,802.02)	(521.52)	0.29
9) TOTAL, EXPENDITURES			27,039,573.97	29,523,227.13	19,029,766.52	31,330,360.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,019,348.50	1,923,897.42	434,832.15	1,191,484.19		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	87,397.31	101,152.00	0.00	0.00	101,152.00	100.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,517,208.40)	(2,276,147.56)	0.00	(2,323,579.60)	(47,432.04)	2.19
4) TOTAL, OTHER FINANCING SOURCES/US	SES		(2,604,605.71	(2,377,299.56)	0.00	(2,323,579.60)		

Description Resource Co	Object des 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)		(585,257.21)	(453,402.14)	434,832.15	(1,132,095.41)		
F. FUND BALANCE, RESERVES							
Beginning Fund Balance As of July 1 - Unaudited	9791	10,953,075,52	10,953,075,52		10,953,075.52	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		10,953,075.52	10,953,075.52		10,953,075.52		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		10,953,075.52	10,953,075.52		10,953,075.52		
2) Ending Balance, June 30 (E + F1e)		10,367,818.31	10,499,673.38		9,820,980.11		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	6,000.00	6,000.00		6,000.00		
Stores	9712	37,260.00	29,513.45		29,513.45		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Restricted	9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	10,324,558.30	10,464,159.93		9,785,466.66		
Unassigned/Unappropriated Amount	9790	0.01	0.00		0.00		

	1107011400	, Expenditures, and Ch		~			
Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES			1-1	- 2-6	3-1		**
Principal Apportionment State Aid - Current Year	8011	17,939,300.33	23,191,905.00	14,067,346.00	23,841,329.00	649,424.00	2.8%
Education Protection Account State Aid - Current Year	8012	4,038,085.13	4,320,106.00	2,160,190.00	4,334,274.00	14,168.00	0.3%
Charter Schools General Purpose Entitlement - State Aid	8015	0.00	0.00	0.00	0.00	0.00	
State Aid - Prior Years	8019	0.00	0.00				0.0%
Tax Relief Subventions	0019	0.00	0.00	(4,167.00)	(4,167.00)	(4,167.00)	New
Homeowners' Exemptions	8021	49,635.00	47,400.00	23,148.64	47,400.00	0.00	0.0%
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	8041	3,843,471.00	3,590,068.00	1,002,172.07	3,590,068.00	0.00	0.0%
Unsecured Roll Taxes	8042	316,143.00	433,768.00	427,056.50	433,768.00	0.00	0.0%
Prior Years' Taxes	8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8044	0.00	12,500.00	27.690.57	12,500.00	0.00	0.0%
Education Revenue Augmentation	5044	0.00	12,000.00	27,000.07	12,000.00	0.00	0.070
Fund (ERAF)	8045	(1,561,136.00)	(1,877,987.00)	0.00	(1,877,987.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047	83,208.88	0.00	304,118.57	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	3,485.32	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit							
(50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources	- ASSESSE	24,712,192.66	29,717,760.00	18,007,555.35	30,377,185.00	659,425.00	2.2%
LCFF/Revenue Limit Transfers							
Unrestricted LCFF/Revenue Limit	2004	(000 0 40 55)	0.00			0.00	0.00
Transfers - Current Year 0000	8091	(282,342.55)	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer 2200	8091						
Community Day Schools Transfer 2430	8091	Agree Le					
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	76,829.56	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00	0.00	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		24,506,679.67	29,717,760.00	18,007,555.35	30,377,185.00	659,425.00	2.2%
FEDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	147		(0)	101	(2)	- \
NCLB: Title I, Part D, Local Delinquent	00.0	0200						
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 3011-3020, 3026-	8290						
Other No Child Left Behind	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	0.00	22,994.65	12,330.00	35,324.65	12,330.00	53.6%
TOTAL, FEDERAL REVENUE	7.11. 04.101	0200	0.00	22,994.65	12,330.00	35,324.65	12,330.00	53.6%
OTHER STATE REVENUE			0.00	22,934.00	12,000.00	33,324.03	12,000.00	33.070
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	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 Materi	ials	8560	504,461.00	504,461.00	184,909.60	504,461.00	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			NE A SE		STEP 1	
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590		B B B B B B B B B B B B B B B B B B B	THE THE PARTY OF T	TANK DELIVER		
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	3,419,564.80	491,324.00	491,324.00	491,324.00	0.00	0.0%

Central Union High Imperial County

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

13 63115 0000000 Form 01i

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			3,924,025.80	995,785.00	676,233.60	995,785.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE	Kesouice Codes	Codes	(A)	(6)		(D)	(5)	11
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll Unsecured Roll		8615	0.00	0.00	0.00	0.00	1 1 1 3	
Onsecured Roll Prior Years' Taxes		8616 8617	0.00	0.00	0.00	0.00		
		8618	0.00	0.00	0.00	0.00		
Supplemental Taxes Non-Ad Valorem Taxes		0010	0.00	0.00	0.00	0.00		
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- Limit Taxes	LCFF/Revenue	0000	0.00	0.00	0.00	0.00		
Sales		8629	0.00	0.00	0.00	0.00		
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	55,000.00	124,000.00	51,240.50	124,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	28,772.46	50,000.00	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	TO BALL	
Transportation Services	7230, 7240	8677					rycensylvier and	
Interagency Services	All Other	8677	433,217.00	427,816.00	595,482.00	830,781.00	402,965.00	94.29
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	0.09
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit	(50%) Adjustment	8691	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues From Local Source	es	8697	0.00	0.00	0.00	0,00		
All Other Local Revenue		8699	90,000.00	108,768.90	92,984.76	108,768.90	0.00	0.09
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.09
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		2.30						
From Districts or Charter Schools	All Other	8791	0.00	0.00	0,00	0.00	0.00	0.09
From County Offices	All Other	8792	0.00		0.00	0.00	0.00	0.09
From JPAs	All Other	8793	0.00		0.00	0.00	0.00	0.0
All Other Transfers In from All Others	04101	8799	0.00		0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		0,00	628,217.00		768,479.72	1,113,549.90	402,965.00	56.79
			JE0,211.00	7 10,004.90	100,713.12	1,110,049.80	402,500.00	30.7

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	12,366,010.90	12,945,664.49	8,369,370.73	12,982,151.77	(36,487.28)	-0.39
Certificated Pupil Support Salaries	1200	1,027,641.00	1,130,774.77	774,585.54	1,140,019.40	(9,244.63)	-0.89
Certificated Supervisors' and Administrators' Salaries	1300	1,407,249.00	1,407,399.00	985,918.89	1,457,333.63	(49,934.63)	-3.59
Other Certificated Salaries	1900	204,127.00	232,367.95	133,865.69	232,440.84	(72.89)	0.09
TOTAL, CERTIFICATED SALARIES	141	15,005,027.90	15,716,206.21	10,263,740.85	15,811,945.64	(95,739.43)	-0.69
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	359,147.56	332,606.03	233,339.24	346,134.44	(13,528.41)	-4.1
Classified Support Salaries	2200	1,251,046.00	1,817,198.67	1,279,383.20	1,935,557.61	(118,358.94)	-6.5
Classified Supervisors' and Administrators' Salaries	2300	184,320.00	249,792.00	191,932.67	265,968.99	(16,176.99)	-6.5
Clerical, Technical and Office Salaries	2400	1,512,365.00	1,603,592.15	1,122,049.59	1,668,913.77	(65,321.62)	-4.1
Other Classified Salaries	2900	59,532.00	84,019.44	60,906.88	90,975.82	(6,956.38)	-8.3
TOTAL, CLASSIFIED SALARIES		3,366,410.56	4,087,208.29	2,887,611.58	4,307,550.63	(220,342.34)	-5.4
EMPLOYEE BENEFITS							
STRS	3101-3102	1,250,432.77	1,312,263.34	831,383.14	1,319,853.06	(7,589.72)	-0.6
PERS	3201-3202	367,672.18	448,339.11	312,092.82	473,151.95	(24,812.84)	-5.5
OASDI/Medicare/Alternative	3301-3302	477,321.51	543,206.85	358,722.76	561,703.01	(18,496.16)	-3.4
Health and Welfare Benefits	3401-3402	2,015,673.80	2,040,487.26	1,272,709.86	2,061,267.69	(20,780.43)	-1.0
Unemployment Insurance	3501-3502	9,276.31	48,714.59	6,260.97	49,035.21	(320.62)	-0.7
Workers' Compensation	3601-3602	193,316.43	209,392.51	140,349.76	213,001.40	(3,608.89)	-1.3
OPEB, Allocated	3701-3702	208,310.90	208,310.90	0.00	208,310.90	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	51,435.97	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits	3901-3902	0.00	9,315.00	0.00	9,315.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		4,573,439.87	4,820,029.56	2,921,519.31	4,895,638.22	(75,608.66)	-1.0
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	236,267.00	262,758.34	1,770.28	262,758.34	0.00	0.0
Books and Other Reference Materials	4200	500.00	500.00	0.00	500.00	0.00	0.0
Materials and Supplies	4300	1,413,981.53	897,809.56	485,357.19	1,191,893.98	(294,084.42)	-32.8
Noncapitalized Equipment	4400	66,000.00	172,452.22	154,653.35	228,458.95	(56,006.73)	-32.
Food	4700	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES		1,716,748.53	1,333,520.12	641,780.82	1,683,611.27	(350,091.15)	-26.
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.
Travel and Conferences	5200	100,124.20	106,002.47	48,379.80	124,375.56	(18,373.09)	-17.
Dues and Memberships	5300	33,870.00	35,200.00	22,095.10	35,200.00	0.00	0.
Insurance	5400-5450	160,000.00	160,000.00	153,526.70	160,000.00	0.00	0.
Operations and Housekeeping Services	5500	1,181,610.00	1,197,440.00	645,626.87	1,274,440.00	(77,000.00)	-6.
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	197,700.00	209,867.32	153,207.49	229,867.33	(20,000.01)	-9.
Transfers of Direct Costs	5710	(49,476.11	(87,474.41	0.00	(86,393.64)	(1,080.77)	1.
Transfers of Direct Costs - Interfund	5750	(5,120.00	(10,839.00	0.00	(10,839.00)	0.00	0.
Professional/Consulting Services and Operating Expenditures	5800	581,714.00	687,256.50	393,178.73	701,959.96	(14,703.46)	-2
Communications	5900	85,660.00				(11,038.98)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		2,286,082.09				(142,196.31)	

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				3-7-				
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
		ĺ						
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings Books and Media for New School Libraries		6200	0.00	0.00	0.00	0.00	0.00	0.0
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	332,000.00	574,354.51	283,696.30	761,995.40	(187,640.89)	-32.7
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0,0
TOTAL, CAPITAL OUTLAY			332,000.00	574,354.51	283,696.30	761,995.40	(187,640.89)	-32.7
OTHER OUTGO (excluding Transfers of Indirect	ct Costs)							
Tuition								
Tuition for Instruction Under Interdistrict		7440	0.00	0.00	2.00	0.00	0.00	
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportion	onments							
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	830,781.00	532,466.00	1,565,773.93	(734,992.93)	-88.5
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	0.0
TOTAL, OTHER OUTGO (excluding Transfers of	of Indirect Costs)		0.00		532,466.00	1,565,773.93	(734,992.93)	
OTHER OUTGO - TRANSFERS OF INDIRECT O	- 1					,,		
Transfers of Indirect Costs		7310	(142,953.77	(137,142.33)	(12,768.21)	(136,620.81)	(521.52)	0.4
Transfers of Indirect Costs - Interfund		7350	(97,181.21	(97,181.21)	0.00	(97,181.21)	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF IN	DIRECT COSTS		(240,134.98	(234,323.54)	(12,768.21)	(233,802.02)	(521.52)	0.2

Description F	lesource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS	tesource Codes	Codes	(4)	(6)	(0)	(0)	(E)	
INTERFUND TRANSFERS IN								
TOTAL STATE OF THE								
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	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	87,397.31	101,152.00	0.00	0.00	101,152.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			87,397.31	101,152.00	0.00	0.00	101,152.00	100.0%
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	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.09
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,517,208.40)	(2,276,147.56)	0.00	(2,323,579.60)	(47,432.04)	2.19
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			(2,517,208.40	(2,276,147.56)	0.00	(2,323,579.60)	(47,432.04)	2.19
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,604,605.71	(2,377,299.56)	0.00	(2,323,579.60)	53,719.96	-2.39

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Description R		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	80	010-8099	282,342.55	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	81	100-8299	2,792,016.50	3,014,605.46	632,482.81	2,990,052.27	(24,553.19)	-0.8%
3) Other State Revenue	83	300-8599	1,676,110.00	1,674,208.12	1,207,548.73	1,674,208.12	0.00	0.0%
4) Other Local Revenue	86	600-8799	889,074.24	859,797.97	559,998.28	1,050,568.56	190,770.59	22.2%
5) TOTAL, REVENUES			5,639,543.29	5,548,611.55	2,400,029.82	5,714,828.95		
B. EXPENDITURES								
1) Certificated Salaries	10	000-1999	2,540,903.93	2,556,086.05	1,578,515.44	2,563,124.01	(7,037.96)	-0.3%
2) Classified Salaries	20	000-2999	1,773,784.98	1,222,918.69	794,222.54	1,224,987.69	(2,069.00)	-0.2%
3) Employee Benefits	30	000-3999	1,103,950.15	897,183.98	553,989.12	899,205.08	(2,021.10)	-0.2%
4) Books and Supplies	40	000-4999	1,662,281.59	2,150,505.32	501,851.22	2,369,984.98	(219,479.66)	-10.2%
5) Services and Other Operating Expenditures	50	000-5999	929,767.55	1,181,325.06	380,225.93	1,174,254.88	7,070.18	0.6%
6) Capital Outlay	60	000-6999	822,155.82	1,142,882.93	364,936.78	1,133,516.37	9,366.56	0.8%
Other Outgo (excluding Transfers of Indirect Costs)		100-7299 400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	73	300-7399	142,953.77	137,142.33	12,768.21	136,620.81	521.52	0.4%
9) TOTAL, EXPENDITURES			8,975,797.79	9,288,044.36	4,186,509.24	9,501,693.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,336,254.50)	(3,739,432.81)	(1,786,479.42)	(3,786,864.87)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	89	900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	70	600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	89	930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	70	630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8:	980-8999	2,517,208.40	2,276,147.56	0.00	2,323,579.60	47,432.04	2.19
4) TOTAL, OTHER FINANCING SOURCES/US	ES		2,517,208.40	2,276,147.56	0.00	2,323,579.60		

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(819,046.10)	(1,463,285.25)	(1,786,479.42)	(1,463,285.27)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,463,285.25	1,463,285.25		1,463,285.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,463,285.25	1,463,285.25		1,463,285.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,463,285.25	1,463,285.25		1,463,285.25		
2) Ending Balance, June 30 (E + F1e)			644,239.15	0.00		(0.02)		
Components of Ending Fund Balance a) Nonspendable		0744	0.00	200				
Revolving Cash		9711		0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	971,428.22	0.01		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated					5 74 15 1	STATE OF THE STATE		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(327,189.07)	(0.01)		(0.02)		

Description Resource Code:	Object s Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES	00463	(6)		(0)	(6)	(5)	
Principal Apportionment		MATERIAL STREET					
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	B 44 64	
Education Revenue Augmentation Fund (ERAF)	8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment	8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources		0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers							
Unrestricted LCFF/Revenue Limit							
Transfers - Current Year 0000	8091						
Continuation Education ADA Transfer 2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer 2430	8091	0.00		0.00	0.00	0.00	0.0%
Special Education ADA Transfer 6500	8091	282,342.55	0.00	0.00	0.00	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	0.07
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00			0.00		
Property Taxes Transfers	8097	0.00			0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years	8099	0.00			0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES		282,342.55			0.00	0.00	0.09
FEDERAL REVENUE				//		0.00	
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181	634,304.00	601,320.19	0.00	587,774.00	(13,546.19)	-2.3%
Special Education Discretionary Grants	8182	98,129.00	98,129.00	0.00	98,129.00	0.00	0.0%
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00		
Flood Control Funds	8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00		
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Contracts Between LEAs	8285	387,700.36	463,822.42	173,197.05	463,822.42	0.00	0.09
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.09

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	820,294.00	1,071,946.35	229,879.00	1,071,972.35	26.00	0.0%
NCLB: Title I, Part D, Local Delinquent			020 201.00	1,011,010.00	220,070.00	1,011,012.00		
Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	159,366.00	209,921.85	9,985.00	198,888.85	(11,033.00)	-5.3%
NCLB: Title III, Immigration Education Program	4201	8290	14,100.00	27,318.65	9,791.65	27,318.65	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	174,897.00	142,053.15	37,064.00	142,053.15	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026- 3205, 4036-4126,							
Other No Child Left Behind	5510	8290	256,245.64	263,871.90	143,871.90	263,871.90	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	94,980.00	103,292.00	0.00	103,292.00	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	152,000.50	32,929.95	28,694.21	32,929.95	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,792,016.50	3,014,605.46	632,482.81	2,990,052.27	(24,553.19)	-0.8%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.09
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.09
Home-to-School Transportation	7230	8311	145,578.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	820,667.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	61,241.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.09
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.09
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.09
Lottery - Unrestricted and Instructional Materia Tax Relief Subventions	į.	8560	121,482.00	121,482.00	3,827.12	121,482.00	0.00	0.09
Restricted Levies - Other		0575	0.00	0.00	0.00	0.00	0.00	0.00
Homeowners' Exemptions Other Subventions/In-Lieu Taxes		8575 9576	0.00			0.00	0.00	0.09
Pass-Through Revenues from State Sources		8576				0.00	0.00	0.09
-	7250	8587	0.00			0.00	0.00	0.09
School Based Coordination Program	7250	8590	0.00			0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590	0.00			0.00	0.00	0.09
Charter School Facility Grant	6030	8590	0.00			0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00			0.00	0.00	0.09
Healthy Start	6240	8590	0.00			0.00	0.00	0.0
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.09
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	527,142.00	1,552,726.12	1,203,721.61	1,552,726.12	0.00	0.0

Central Union High Imperial County

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

13 63115 0000000 Form 01l

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			1,676,110.00	1,674,208.12	1,207,548.73	1,674,208.12	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE		-	6.4	1-7	107	1-7	1-2	
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	53,009.60	53,009.60	53,009.60	Nev
Penalties and Interest from Delinquent Non Limit Taxes	-LCFF/Revenue	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	0.09
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net increase (Decrease) in the Fair Value of	f Investments	8662	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0,00	0.00	0.09
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limi	it ı	8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Source		8697	0.00	0.00	0.00	0.00	0.00	0.09
All Other Local Revenue		8699	35,000.00	19,263.16	14,808.68	186,153.96	166,890.80	866.49
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.09
Transfers Of Apportionments				0.00		0.00	0.00	0.07
Special Education SELPA Transfers			E0 1000					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	6500	8792	854,074.24	840,534.81	492,180.00	811,405.00	(29,129.81)	-3.59
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.09
ROC/P Transfers From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.09
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
From JPAs	All Other	8793	0.00		0.00	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00 889,074.24		0.00 559,998.28	1,050,568.56	0.00 190,770.59	22.2
TOTAL, OTHER LOCAL REVENUE								

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

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES		100	\-/	19/	1-7	1-7	
Certificated Teachers' Salaries	1100	1,815,391.19	1,775,874.48	1,071,083.56	1,782,912.44	(7,037.96)	-0.4
Certificated Pupil Support Salaries	1200	228,709.00	278,372.05	182,428.87	278,372.05	0.00	0.0
Certificated Supervisors' and Administrators' Salaries	1300	128,963.00	128,963.35	85,776.72	128,963.35	0.00	0.0
Other Certificated Salaries	1900	367.840.74	372,876.17	239,226.29	372,876.17	0.00	0.0
TOTAL, CERTIFICATED SALARIES	1500	2,540,903.93	2,556,086.05	1,578,515.44	2,563,124.01	(7,037.96)	-0.3
CLASSIFIED SALARIES		2,040,000.00	2,000,000.00	1,070,010,44	2,000,124.01	(7,007.00)	0.0
Classified Instructional Salaries	2100	442,221.18	429,737.19	268,721.75	430,765.19	(1,028.00)	-0.2
Classified Support Salaries	2200	1,055,539.00	636,059.10	420,999.88	637,100.10	(1,041.00)	-0.2
Classified Supervisors' and Administrators' Salaries	2300	137,892.00	72,420.00	48,280.00	72,420.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	105,686.80	52,149.00	32,721.77	52,149.00	0.00	0.0
Other Classified Salaries	2900	32,446.00	32,553.40	23,499.14	32,553.40	0.00	0.0
TOTAL, CLASSIFIED SALARIES		1,773,784.98	1,222,918.69	794,222.54	1,224,987.69	(2,069.00)	-0.2
MPLOYEE BENEFITS							
STRS	3101-3102	209,659.90	210,238.16	128,608.14	210,819.66	(581.50)	-0.3
PERS	3201-3202	198,618.02	134,325.97	82,860.05	134,563.93	(237.96)	-0.2
OASDI/Medicare/Alternative	3301-3302	168,587.69	125,270.62	78,789.48	125,748.63	(478.01)	-0.4
Health and Welfare Benefits	3401-3402	456,907.13	380,834.69	237,023.92	382,694.69	(1,860.00)	-0.
Unemployment Insurance	3501-3502	2,777.08	4,176.83	1,134.78	2,939.55	1,237.28	29.6
Workers' Compensation	3601-3602	48,236.78	42,328.71	25,572.75	42,429.62	(100.91)	-0.2
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	19,163.55	9.00	0.00	9.00	0.00	0.0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		1,103,950.15	897,183.98	553,989.12	899,205.08	(2,021.10)	-0.2
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	591,731.37	726,819.47	37,904.38	726,819.47	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	1,008,751.23	749,360.76	353,502.52	850,104.26	(100,743.50)	-13.4
Noncapitalized Equipment	4400	61,798.99	674,325.09	110,444.32	793,061.25	(118,736.16)	-17.
Food	4700	0.00	0.00	0.00	0.00	0.00	0.6
TOTAL, BOOKS AND SUPPLIES		1,662,281.59	2,150,505.32	501,851.22	2,369,984.98	(219,479.66)	-10.
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.
Travel and Conferences	5200	206,041.64	242,967.72	72,374.11	237,872.94	5,094.78	2.
Dues and Memberships	5300	390.00	390.00	30.00	390.00	0.00	0.
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.
Operations and Housekeeping Services	5500	24,530.00	5,800.00	2,367.70	5,800.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	45,424.00	43,058.00	34,683.24	47,758.00	(4,700.00)	-10.
Transfers of Direct Costs	5710	49,476.11	87,474.69	0.00	86,393.64	1,081.05	1,
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures	5800	585,539.34			785,931.60		0.
Communications						6,594.35	
TOTAL, SERVICES AND OTHER	5900	18,366.46	9,108.70	5,663.00	10,108.70	(1,000.00)	-11.

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY	110000100 00000	00000	101	(D)	10)	(0)	(5)	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	261,761.13	258,826.68	261,761.13	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	0.09
Equipment		6400	822,155.82	881,121.80	106,110.10	871,755.24	9,366.56	1.19
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			822,155.82	1,142,882.93	364,936.78	1,133,516.37	9,366.56	0.89
OTHER OUTGO (excluding Transfers of Indi	irect Costs)			1,2 1-1-2-2-2		.,,	-,	
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 Payme Payments to Districts or Charter Schools	nts	7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	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 Apportunity To Districts or Charter Schools	ortionments 6500	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00		0.00	0.00	0.00	0.0
To County Offices	6360	7222	0.00		0.00	0.00	0.00	0.0
To JPAs Other Transfers of Apportionments	6360 All Other	7223 7221-7223	0.00		0.00	0.00	0.00	0.0
All Other Transfers	All Other	7281-7283	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	0.0
Debt Service		, 200	0,00	0.00	0.00	0.00	0.00	0.0
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00		0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfer			0.00	0.00	0.00	0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIREC	T COSTS							
Transfers of Indirect Costs		7310	142,953.77	137,142.33	12,768.21	136,620.81	521.52	0.4
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		142,953.77	137,142.33	12,768.21	136,620.81	521.52	0.4
TOTAL, EXPENDITURES			8,975,797.79	9,288,044.36	4,186,509.24	9,501,693.82	(213,649.46)	-2.3

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

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS	Noscarce Godes	00000	10)	(0)	10/	- 10/	127	,
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 OTHER SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.0%
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds		0931	0.00	0.00	0.00	0.00		
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources			5,55	0.00		5,55	0.00	
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		2074						
of Participation		8971 8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases 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	0.09
(c) TOTAL, SOURCES		0313	0.00		0.00	0.00	0.00	0.09
			0.00	0.00	0.00	5.55	0.00	0.07
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,517,208.40	2,276,147.56	0.00	2,323,579.60	47,432.04	2.19
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			2,517,208.40	2,276,147.56	0.00	2,323,579.60	47,432.04	2.19
TOTAL, OTHER FINANCING SOURCES/USE (a - b + c - d + e)	:S		2,517,208.40	2,276,147.56	0.00	2,323,579.60	(47,432.04)	

Description Resc	Objective Codes Codes		iginal 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	24,789,022.22	29,717,760.00	18,007,555.35	30,377,185.00	659,425.00	2.2%
2) Federal Revenue	8100-	8299	2,792,016.50	3,037,600.11	644,812.81	3,025,376.92	(12,223.19)	-0.4%
3) Other State Revenue	8300-	8599	5,600,135.80	2,669,993.12	1,883,782.33	2,669,993.12	0.00	0.0%
4) Other Local Revenue	8600-	8799	1,517,291.24	1,570,382.87	1,328,478.00	2,164,118.46	593,735.59	37.8%
5) TOTAL, REVENUES			34,698,465.76	36,995,736.10	21,864,628.49	38,236,673.50		
B. EXPENDITURES							2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
1) Certificated Salaries	1000-	1999	17,545,931.83	18,272,292.26	11,842,256.29	18,375,069.65	(102,777.39)	-0.6%
2) Classified Salaries	2000-	2999	5,140,195.54	5,310,126.98	3,681,834.12	5,532,538.32	(222,411.34)	-4.2%
3) Employee Benefits	3000-	3999	5,677,390.02	5,717,213.54	3,475,508.43	5,794,843.30	(77,629.76)	-1.4%
4) Books and Supplies	4000-	4999	3,379,030.12	3,484,025.44	1,143,632.04	4,053,596.25	(569,570.81)	-16.3%
5) Services and Other Operating Expenditures	5000-	5999	3,215,849.64	3,576,776.04	1,891,945.80	3,711,902.17	(135,126.13)	-3.8%
6) Capital Outlay	6000-	6999	1,154,155.82	1,717,237.44	648,633.08	1,895,511.77	(178,274.33)	-10.4%
Other Outgo (excluding Transfers of Indirect Costs)	7100- 7400-		0.00	830,781.00	532,466,00	1,565,773.93	(734,992.93)	-88.5%
8) Other Outgo - Transfers of Indirect Costs	7300-	7399	(97,181.21)	(97,181.21)	0.00	(97,181.21)	0.00	0.0%
9) TOTAL, EXPENDITURES			36,015,371.76	•	23,216,275.76	40,832,054.18		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,316,906.00)			(2,595,380.68)		
D. OTHER FINANCING SOURCES/USES					10 030000			
Interfund Transfers a) Transfers In	8900-	-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-	-7629	87,397.31	101,152.00	0.00	0.00	101,152.00	100.0%
Other Sources/Uses a) Sources	8930-	-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-	-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-	-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			(87,397.31	(101,152.00)	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,404,303.31)	(1,916,687.39)	(1,351,647.27)	(2,595,380.68)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance a) As of July 1 - Unaudited		9791	12,416,360.77	12,416,360.77		12,416,360.77	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)			12,416,360.77	12,416,360.77		12,416,360.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,416,360.77	12,416,360.77		12,416,360.77		
2) Ending Balance, June 30 (E + F1e)			11,012,057.46	10,499,673.38		9,820,980.09		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
Stores		9712	37,260.00	29,513.45		29,513.45		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	971,428.22	0.01		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,324,558.30	10,464,159.93		9,785,466.66		
Unassigned/Unappropriated Amount		9790	(327,189.06)	(0.01)		(0.02)		

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(1)	\	(-)	157	1-7	
Principal Apportionment								
State Aid - Current Year		8011	17,939,300.33	23,191,905.00	14,067,346.00	23,841,329.00	649,424.00	2.8
Education Protection Account State Aid - C		8012	4,038,085.13	4,320,106.00	2,160,190.00	4,334,274.00	14,168.00	0.3
Charter Schools General Purpose Entitlem	ent - State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.0
State Aid - Prior Years		8019	0.00	0.00	(4,167.00)	(4,167.00)	(4,167.00)	Ne
Tax Relief Subventions Homeowners' Exemptions		8021	49,635.00	47,400.00	23,148.64	47,400.00	0.00	0.0
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0
County & District Taxes Secured Roll Taxes		8041	3,843,471.00	3,590,068.00	1,002,172.07	3,590,068.00	0.00	0.0
Unsecured Roll Taxes		8042	316,143.00	433,768.00	427,056.50	433,768.00	0.00	0.0
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0
Supplemental Taxes		8044	0.00	12,500.00	27,690.57	12,500.00	0.00	0.0
Education Revenue Augmentation Fund (ERAF)		8045	(1,561,136.00)	(1,877,987.00)	0.00	(1,877,987.00)	0.00	0.0
Community Redevelopment Funds (SB 617/699/1992)		8047	83,208.88	0.00	304,118.57	0.00	0.00	0.0
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.
Other In-Lieu Taxes		8082	3,485.32	0.00	0.00	0.00	0.00	0.
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.
Subtotal, LCFF/Revenue Limit Sources			24,712,192.66	29,717,760.00	18,007,555.35	30,377,185.00	659,425.00	2.
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit								
Transfers - Current Year	0000	8091	(282,342.55)	0.00	0.00	0.00	0.00	0.
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.
Special Education ADA Transfer	6500	8091	282,342.55	0.00	0.00	0.00	0.00	0.
All Other LCFF/Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.
PERS Reduction Transfer		8092	76,829.56	0.00	0.00	0.00	0.00	0.
Transfers to Charter Schools in Lieu of Pro	operty Taxes	8096	0.00	0.00	0.00	0.00	0.00	0
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, LCFF/REVENUE LIMIT SOURCES	3		24,789,022.22	29,717,760.00	18,007,555.35	30,377,185.00	659,425.00	2.
EDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0
Special Education Entitlement		8181	634,304.00	601,320.19	0.00	587,774.00	(13,546.19)	-2
Special Education Discretionary Grants		8182	98,129.00	98,129.00	0.00	98,129.00	0.00	0
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0
Interagency Contracts Between LEAs		8285	387,700.36	463,822.42	173,197.05	463,822.42	0.00	
Pass-Through Revenues from Federal Sou	rces	8287	0.00				0.00	

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants	Resource Codes	Codes	(A)	(6)	(c)	(D)	(E)	(F)
Low-income and Neglected	3010	8290	820,294.00	1,071,946.35	229,879.00	1,071,972.35	26.00	0.09
NCLB: Title I, Part D, Local Delinquent	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00
Program	4035		0.00	0.00	0.00	0.00	0.00	0.0
NCLB: Title II, Part A, Teacher Quality	4035	8290	159,366.00	209,921.85	9,985.00	198,888.85	(11,033.00)	-5.3
NCLB: Title III, Immigration Education Program	4201	8290	14,100.00	27,318.65	9,791.65	27,318.65	0.00	0.0
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	174,897.00	142,053.15	37,064.00	142,053.15	0.00	0.0
NCLB: Title V, Part B, Public Charter Schools	4040							
Grant Program (PCSGP)	4610 3011-3020, 3026-	8290	0.00	0.00	0.00	0.00	0.00	0.0
Other No Child Left Behind	3205, 4036-4126, 5510	8290	256 245 64	262 974 00	142 074 00	262 874 00	0.00	0.0
Vocational and Applied Technology Education	3500-3699	8290	256,245.64 94,980.00	263,871.90 103,292.00	143,871.90	263,871.90 103,292.00	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	152,000.50	55,924.60	41,024.21	68,254.60	12.330.00	22.0
TOTAL, FEDERAL REVENUE	All Other	0250	2,792,016.50	3,037,600.11	644,812.81	3,025,376.92	(12,223.19)	-0.4
THER STATE REVENUE			2,732,010.50	0,007,000.11	044,012.01	3,023,370.32	(12,225.19)	-0.
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.
Special Education Master Plan	0000-0000	0515	0.00	0.00	0.00	0.00	0.00	- 0.
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.
Home-to-School Transportation	7230	8311	145,578.00	0.00	0.00	0.00	0.00	0.
Economic Impact Aid	7090-7091	8311	820,667.00	0.00	0.00	0.00	0.00	0.
Spec. Ed. Transportation	7240	8311	61,241.00	0.00	0.00	0.00	0.00	0.
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0
Lottery - Unrestricted and Instructional Materia	i .	8560	625,943.00	625,943.00	188,736.72	625,943.00	0.00	0.
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0
Charter School Facility Grant	6030	8590	0.00		0.00	0.00	0.00	
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00		0.00	0.00	0.00	
Healthy Start	6240	8590	0.00			0.00	0.00	
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0
Quality Education Investment Act	7400	8590	0.00		0.00	0.00	0.00	
All Other State Revenue	All Other	8590	3,946,706.80			2,044,050.12	0.00	

Central Union High Imperial County

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

13 63115 0000000 Form 01i

Description	Passures Codes	Object	Original Budget	Board Approved Operating Budget		Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(=)	(F)
TOTAL, OTHER STATE REVENUE			5,600,135.80	2,669,993.12	1,883,782.33	2,669,993.12	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE	110000100 00000	00000	(4)	1-7			(-)	
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	0.09
Other		8622						
		0022	0.00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF/RL Deduction		8625	0.00	0.00	53,009.60	53,009.60	53,009.60	Ne
Penalties and Interest from Delinquent Nor Limit Taxes	n-LCFF/Revenue	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	0.09
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.09
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	55,000.00	124,000.00	51,240.50	124,000.00	0.00	0.09
Interest		8660	50,000.00	50,000.00	28,772.46	50,000.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Fees and Contracts	f Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.09
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Services	All Other	8677	433,217.00	427,816.00	595,482.00	830,781.00	402,965.00	94.2
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Lim	it (50%) Adjustment	8691	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues From Local Sour	ces	8697	0.00	0.00	0.00	0.00	0.00	0.09
All Other Local Revenue		8699	125,000.00	128,032.06	107,793.44	294,922.86	166,890.80	130.49
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0
Transfers Of Apportionments Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	6500	8792	854,074.24	840,534.81	492,180.00	811,405.00	(29,129.81)	-3.5
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	0.0
From JPAs	All Other	8793	0.00			0.00	0.00	0.0
All Other Transfers In from All Others	, Oute	8799	0.00			0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		0133	1,517,291.24		1,328,478.00	2,164,118.46	593,735.59	37.8

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	Odda	(9)	(5)	(0)	(6)	(-)	.,,
Certificated Teachers' Salaries	1100	14,181,402.09	14,721,538.97	9,440,454.29	14,765,064.21	(43,525.24)	-0.39
Certificated Pupil Support Salaries	1200	1,256,350.00	1,409,146.82	957,014.41	1,418,391.45	(9,244.63)	-0.7
Certificated Supervisors' and Administrators' Salaries	1300	1,536,212.00	1,536,362.35	1,071,695.61	1,586,296.98	(49,934.63)	-3.3
Other Certificated Salaries	1900	571,967.74	605,244.12	373,091.98	605,317.01	(72.89)	0.0
TOTAL, CERTIFICATED SALARIES	1000	17,545,931.83	18,272,292.26	11,842,256.29	18,375,069.65	(102,777.39)	-0.6
CLASSIFIED SALARIES		11,010,001.00	14,2,2,24	11,012,200.20	10,010,000.00	(102,111.00)	0.0
Classified Instructional Salaries	2100	801,368.74	762,343.22	502,060.99	776,899.63	(14,556.41)	-1.9
Classified Support Salaries	2200	2,306,585.00	2,453,257.77	1,700,383.08	2,572,657.71	(119,399.94)	-4.9
Classified Supervisors' and Administrators' Salaries	2300	322,212.00	322,212.00	240,212.67	338,388.99	(16,176.99)	-5.0
Clerical, Technical and Office Salaries	2400	1,618,051.80	1,655,741.15	1,154,771.36	1,721,062.77	(65,321.62)	-3.9
Other Classified Salaries	2900	91,978.00	116,572.84	84,406.02	123,529.22	(6,956.38)	-6.0
TOTAL, CLASSIFIED SALARIES		5,140,195.54	5,310,126.98	3,681,834.12	5,532,538.32	(222,411.34)	-4.2
MPLOYEE BENEFITS							
STRS	3101-3102	1,460,092.67	1,522,501.50	959,991.28	1,530,672.72	(8,171.22)	-0.
PERS	3201-3202	566,290.20	582,665.08	394,952.87	607,715.88	(25,050.80)	-4.
OASDI/Medicare/Alternative	3301-3302	645,909.20	668,477.47	437,512.24	687,451.64	(18,974.17)	-2.
Health and Welfare Benefits	3401-3402	2,472,580.93	2,421,321.95	1,509,733.78	2,443,962.38	(22,640.43)	-0.
Unemployment Insurance	3501-3502	12,053.39	52,891.42	7,395.75	51,974.76	916.66	1.
Workers' Compensation	3601-3602	241,553.21	251,721.22	165,922.51	255,431.02	(3,709.80)	-1.
OPEB, Allocated	3701-3702	208,310.90	208,310.90	0.00	208,310.90	0.00	0.
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.
PERS Reduction	3801-3802	70,599.52	9.00	0.00	9.00	0.00	0.
Other Employee Benefits	3901-3902	0.00	9,315.00	0.00	9,315.00	0.00	0.
TOTAL, EMPLOYEE BENEFITS		5,677,390.02	5,717,213.54	3,475,508.43	5,794,843.30	(77,629.76)	-1.
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	827,998.37	989,577.81	39,674.66	989,577.81	0.00	0.
Books and Other Reference Materials	4200	500.00	500.00	0.00	500.00	0.00	0.
Materials and Supplies	4300	2,422,732.76	1,647,170.32	838,859.71	2,041,998.24	(394,827.92)	-24
Noncapitalized Equipment	4400	127,798.99	846,777.31	265,097.67	1,021,520.20	(174,742.89)	-20
Food	4700	0.00	0.00	0.00	0.00	0.00	0
TOTAL, BOOKS AND SUPPLIES		3,379,030.12	3,484,025.44	1,143,632.04	4,053,596.25	(569,570.81)	-16.
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0
Travel and Conferences	5200	306,165.84	348,970.19	120,753.91	362,248.50	(13,278.31)	-3.
Dues and Memberships	5300	34,260.00	35,590.00	22,125.10	35,590.00	0.00	0.
Insurance	5400-5450	160,000.00	160,000.00	153,526.70	160,000.00	0.00	0
Operations and Housekeeping Services	5500	1,206,140.00	1,203,240.00	647,994.57	1,280,240.00	(77,000.00)	-6
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	243,124.00	252,925.32	187,890.73	277,625.33	(24,700.01)	-9
Transfers of Direct Costs	5710	0.00	0.28	0.00	0.00	0.28	100
Transfers of Direct Costs - Interfund	5750	(5,120.00	(10,839.00)	0.00	(10,839.00)	0.00	0
Professional/Consulting Services and Operating Expenditures	5800	1,167,253.34	1,479,782.45	658,286.61	1,487,891.56	(8,109.11)	-0
Communications	5900	104,026.46		101,368.18	119,145.78	(12,038.98)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3,215,849.64		1,891,945.80	3,711,902.17	(135,126.13)	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY	Nesource Godes	Coues	(C)	(6)	(0)	(6)	(-)	11
ON THE OUTER!								
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	0.09
Buildings and Improvements of Buildings		6200	0.00	261,761.13	258,826.68	261,761.13	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries	3	6300	0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	1,154,155.82	1,455,476.31	389,806.40	1,633,750.64	(178,274.33)	-12.29
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			1,154,155.82	1,717,237.44	648,633.08	1,895,511.77	(178,274.33)	-10.49
OTHER OUTGO (excluding Transfers of I	ndirect Costs)				·			
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payr	ments	7100	0.00	0.00	0.00	0.00	00,0	0.0
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
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	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Ap To Districts or Charter Schools	pportionments 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	0.09
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.09
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	830,781.00	532,466.00	1,565,773.93	(734,992.93)	-88.5
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 Trans	sfers of Indirect Costs)		0.00	830,781.00	532,466.00	1,565,773.93	(734,992.93)	-88.5
OTHER OUTGO - TRANSFERS OF INDIR	ECT COSTS							
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(97,181.21) (97,181.21)	0.00	(97,181.21)	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS	OF INDIRECT COSTS		(97,181.21) (97,181.21)	0.00	(97,181.21)	0.00	0.0
TOTAL, EXPENDITURES			36,015,371.76	38,811,271.49	23,216,275.76	40,832,054.18	(2,020,782.69)	-5.2
			00,010,011	00,011,211110	20,210,210.10	70,002,007.10	\Z,020,102.00)	1

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
INTERFUND TRANSFERS	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
INTERFUND TRANSFERS IN								
INTERFORD 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	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	87,397.31	101,152.00	0.00	0.00	101,152.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			87,397.31	101,152.00	0.00	0.00	101,152.00	100.0%
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				3,50	5,00	3.33	0.00	0.07.
Transfers from Funds of								
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0,00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from								
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.09
(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	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(87,397.31	(101,152.00)	0.00	0.00	(101,152.00)	-100.09

Central Union High Imperial County

Second Interim General Fund Exhibit: Restricted Balance Detail

13 63115 0000000 Form 01I

	2013-14
Description	Projected Year Totals
llance	0.00
	Description

Multi-year Projections

Central Union High School District Multi-Year Assumptions for 2014-2015 & 2015-2016

Unrestricted:

- LCFF/Revenue Limit is projected to increase 12.26% in 2014-2015 and 2.44% in 2015-2016 based on Imperial County Office of Education's Projected LCFF (see LCFF section in front of booklet). These estimated increases are largely due to supplemental funding intended to target our English Learners, Low Income and Foster Youth population.
- Federal Revenues present some uncertainties as we are not sure if we will be receiving any unrestricted federal funding. Due to the unpredictability of MAA funding we have budgeted zero dollars in both years. Continuing to invest time and resources in gathering claim data is becoming more and more questionable.
- Other State Revenues are projected to decrease a net of 31.38% in 2014-2015 due to prior year Tier III revenue currently rolled into the LCFF. This also includes an increase of 1.8% COLA based on School Services Dartboard. In 2015-2016 it is expected to increase the 2.3% COLA based on SSC Dartboard.
- Other Local Revenues are projected to decrease 4.49% due to some one-time facility rentals in 2014-2015 and remain the same in 2015-2016.
- Other Financing Sources represents interfund transfers and contributions from unrestricted to restricted. At this time, we are estimating an increase of 26.35% in 2014-2015, mainly due to reduced restricted revenues, as well as increased expenditures causing a higher contribution. An increase of 11.65% is projected for 2015-2016.
- Certificated Salaries are projected to decrease a net of 1.54% in 2014-2015 due to the one-time off schedule payout of \$645,920 for Certificated in 2013-2014 not recurring in 2014-2015; a shift of salaries from restricted (EIA); and the 1.34% historical step and column increase. In 2015-2016 it is projected to increase by the average 1.34% historical step and column increase. Projections do not include any future negotiated settlements resulting in possible increases or decreases in compensation.
- Classified Salaries are projected to decrease a net of 3.43% in 2014-2015 due to the one-time off schedule payout of \$295,237 for Classified (\$80,000 plus 3.5%) in 2013-2014 not recurring in 2014-2015, an estimated 1.8% (COLA) increase based on the agreement

ratified last month with CSEA: a shift of salaries from restricted (EIA); and the average 1.17% historical step and column increase. An increase of 1.17% historical step and column increase is estimated for 2015-2016.

- Employee Benefits are projected to increase a net of .07% in 2014-2015 due to the changes listed above in Certificated & Classified Salaries, and the historical 1.41% increase. In 2015-2016 the historical increase of 1.41% is estimated.
- **Books and Supplies** are projected to decrease a net of 10.28% due to the decrease of one-time technology expenditures; an increase of the 2.2% CPI in 2014-2015; and increase 2.4% CPI in 2015-2016 based on SSC Dartboard.
- Services & Operating Expenditures are projected to increase a net of 1.04% due to the decrease in one-time technology expenditures; an increase of the 2.2% CPI in 2014-2015; and increase 2.4% CPI in 2015-2016 based on the SSC Dartboard.
- Capital Outlay is projected to decrease a net 66.88% due to one-time bus purchase and technology expenditures; an increase of 2.2% CPI in 2014-2015; and an increase of 2.4% CPI in 2015-2016 based on the SSC Dartboard.
- Other Outgo is projected to increase 5.94% in 2014-2015 and 1.23% in 2015-2016 due to the ICOE transfer currently built into the LCFF calculation.
- Other Outgo Transfers of Indirect Costs are projected to decrease 9.42% in 2014-2015 due to the removal of EIA and PI expenses and remain the same for 2015-2016.
- Other Financing Uses are projected to the same for both years.

Unrestricted Deficit/Surplus Spending

Unrestricted spending is projected to be in a surplus of \$2,510,284 for 2014-2015 and \$2,564,397 for 2015-2016. These estimated surplus dollars could be significant in improving services and adding new programs needed to serve targeted students and stay in compliance with the LCFF. It is important to point out that these surplus estimates are based on a new revenue system (LCFF) that is somewhat undefined and unpredictable at this point.

Restricted:

- Revenue Limit Sources are projected to be zero for both years.
- **Federal Revenues** are projected to decrease a net 4.72% in 2014-2015 due to one-time Program Improvement Revenue and an increase of 4.5% based on ICOE's MYP assumptions. An 8.2% decrease is

- projected for 2015-2016 based on the possible federal sequestration cuts.
- Other State Revenues are projected to decrease a net 60.19% due to one-time Prop 39 Revenue; also included is the 1.8% COLA based on SSC Dartboard. An estimated increase of 2.3% COLA in 2015- 2016 based on SSC Dartboard.
- Other Local Revenues are projected to decrease 20.93% om 2014-2015 due to one-time RDA, Lowe's Grant and Microsoft Voucher funding and remain the same for 2015-2016.
- Other Financing Sources represents interfund transfers and contributions from unrestricted to restricted. At this time, we are estimating an increase of 26.35% in 2014-2015, mainly due to reduced restricted revenues, as well as increased expenditures causing a higher contribution. An increase of 11.65% is projected for 2015-2016.
- Certificated Salaries are projected to decrease a net 8.95% due to a shift of salaries to unrestricted (EIA), a decrease of one-time Program Improvement salaries, and the 1.34% historical step and column increase. In 2015-2016 it is projected to increase by the average 1.34% historical step and column increase.
- Classified Salaries are projected to decrease a net .23% in 2014-2015 due an estimated 1.8% (COLA) increase based on the agreement ratified last month with CSEA, a shift of salaries to unrestricted (EIA) and by the average 1.17% historical step and column increase. An increase of 1.17% historical step and column increase is estimated for 2015-2016.
- Employee Benefits are projected to decrease a net of 4.91% in 2014-2015 due to the changes listed above in Certificated & Classified Salaries, also included is the historical 1.41% increase. In 2015-2016 the historical increase of 1.41% is estimated.
- **Books and Supplies** are projected to decrease a net of 32.47% in 2014-2015 due to one-time expenditures in Common Core, EIA, Deferred Maintenance and Program Improvement; as well as the estimated 2.2% CPI increase based on the SSC Dartboard. An increase of 2.4% CPI is estimated in 2015-2016 based on SSC Dartboard.
- Services & Operating Expenditures are projected to decrease a net of 29.57% in 2014-2015 due to one-time expenditures in Common Core, EIA, Deferred Maintenance and Program Improvement; as well as the estimated 2.2% CPI increase based on SSC Dartboard. An increase of 2.4% CPI is estimated in 2015-2016 based on SSC Dartboard.
- Capital Outlay is projected to decrease by a net 70.98% in 2014-2015 due one-time expenditures in Deferred Maintenance, Routine

Restricted Maintenance (purchase of a back hoe, truck and the pavement project) as well as the estimated 2.2% CPI increase based on SSC Dartboard. An increase of 2.4% CPI is estimated in 2015-2016 based on SSC Dartboard.

- Other Outgo Transfers of Indirect Costs are projected to decrease 16.12% in 2014-2015 due to one-time expenditures in EIA and Program Improvement. It is estimated to remain the same in 2015-2016.
- Other Financing Uses are projected to remain at zero for both years.

Restricted Deficit/Surplus Spending

Restricted spending is estimated to be zero for both years.

SSC School District and Charter School Financial Projection Dartboard 2014-15 Proposed Budget

This version of SSC's Financial Projection Dartboard is based on the Governor's 2014-15 State Budget Proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS										
Entitlement Factors per ADA	K-3	4-6	7-8	9-12						
2013-14 Initial Grants	\$6,952	\$7,056	\$7,266	\$8,419						
COLA at 0.86%	\$60	\$61	\$62	\$72						
2014-15 Base Grants	\$7,012	\$7,117	\$7,328	\$8,491						
Entitlement Factors per ADA	K-3	4-6	7-8	9-12						
2014-15 Base Grants	\$7,012	\$7,117	\$7,328	\$8,491						
Adjustment Factors	10.40% CSR	-	-	2.6% CTE						
CSR and CTE amounts	\$729	-		\$221						
2014-15 Adjusted Base Grants	\$7,741	\$7,117	\$7,328	\$8,712						
				•						
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%						
Concentration Grants	50%	50%	50%	50%						
Concentration Grant Threshold	55%	55%	55%	55%						

		LCFF D	ARTBOARD FA	CTORS				
Factor	2013-14	2014-15	2015-16	20	16-17	2	2017-18	2018-19
LCFF Planning Factors	SSC Simulator ¹	SSC Simulator	r SSC Simulat	tor ² SSC S	imulator ²	SSC	Simulator ²	SSC Simulator ²
		PL/	ANNING FACTO	DRS				
Factor		2013-14	2014-15	2015-16	2016-	17	2017-18	2018-19
Statutory COLA		1.565%	0.86%	2.20%	2	.40%	2.60%	6 2.70%
COLA on state and local Special Education, Child American Indian Education Centers/American Indian Education	Nutrition, on	1.565%	0.86%	2.20%	2	.40%	2.60%	6 2.70%
California CPI		2.00%	2.20%	2.40%	2	.70%	2.80%	6 2.60%
California Lottery ³	Base	\$124	\$126	\$126		\$126	\$12	6 \$126
Camorina Lottery	Proposition 20	\$30	\$30	\$30		\$30	\$3	0 \$30
Interest Rate for Ten-Yea	r Treasuries	2.90%	3.20%	3.40%	3	.50%	3.709	6 3.50%

	RESERVES	
State Reserve Requirement	District ADA Range	Reserve Plan ⁴
The greater of 5% or \$63,000	0 to 300	
The greater of 4% or \$63,000	301 to 1,000	000
3%	1,001 to 30,000	SSC recommends one year's increment
2%	30,001 to 400,000	of planned revenue growth
1%	400,001 and higher	

¹ Go to the SSC LCFF Simulator at <u>www.sscal.com</u>. Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

⁴ District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size is not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year's growth in LCFF funding as a reserve due to the potential volatility inherent in the LCFF.



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² For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the LCFF Simulator.

The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA—times the historical statewide average excused absence factor of 1.04446.

THE MULTI-YEAR PROJECTION ASSUMPTIONS FOR THE 2013-14 SECOND INTERIM

RISK FACTORS UNDER LCFF:

- State revenues are based on a projected state revenue growth as forecasted by Department of Finance.
- State revenues are dependent on variable revenue sources, such as personal income taxes and capital gains.
- LCFF year-over-year increases are dependent on annual general fund revenue growth as allocated through the annual state budget process.
- Proposition 30 revenues are temporary.
 - o In 2016 the additional ¼ cent sales taxes expires. Estimated to generate approx. 20 % of Prop 30's temporary taxes.
 - o In 2018 the increase to personal income tax for high income earners expires. Estimated to generate approx. 80 % of Prop 30's temporary taxes

LCFF REVENUE SOURCES

8010-8099

	2014-15	2015-16
COLA	.86%	2.2%
Department of Finance (Estimated Gap Funding)	28.05%	33.95%
*SSC Recommendation (Estimated Gap Funding)	28.05%	7.8%

^{*}As in the past, we recommend districts use SSC's recommendation for their MYP estimates.

FEDERAL REVENUES

8100-8299

- 14-15- Increase restricted revenues by 4.5% increase over 13-14 funding level (5.23% for Impact Aid).
- 15-16- Reduce restricted revenues by approximately 8.2% to account for possible federal sequestration cuts.

OTHER STATE REVENUES

8300-8599

- 14-15 = 1.80% COLA, Lottery \$126.00/\$30.00
- 15-16 = 2.30% COLA, Lottery \$126.00/\$30.00
- 14-15 = .86% COLA on categorical programs outside of LCFF (Special Education, Child Nutrition and American Indian Education).
- 15-16 = 2.2% COLA on categorical programs outside of LCFF (Special Education, Child Nutrition and American Indian Education).
- Remove one- time deferral of supplemental programs included in 13-14. See attached P-2 Apportionment.
- Remove one-time Common Core dollars.
- Carryover used in 7090/7091 in 13-14 is one-time, move any expenditures for this program into unrestricted for 14-15.

OTHER LOCAL REVENUES

8600-8799

• Possible changes to ROP funding based on districts agreements with ROP. If district is making any changes from the 2013-14 funding levels and pass-thru, please explain in the narrative.

CERTIFICATED SALARIES

1000-1999

- Include Step/Column increases
- Include any projected FTE changes

CLASSIFIED SALARIES

2000-2999

- Include Step increases
- Include any projected FTE changes

EMPLOYEE BENEFITS

3000-3999

- Based on changes in certificated & classified salaries
- H&W Benefits Use current cap or 5-10% (at least) increase in 2014-15 and 2015-16
- SUI rates & PERS rates- estimate increase on employers contribution (no longer capped cost in LCFF).

BOOKS AND SUPPLIES

4000-4999

- % change in ADA and CPI: 2014-15 = 2.2%, 2015-16 = 2.4%
- Include/exclude any one time costs (Example: Common Core one-time expenditures)

SERVICES, OTHER OPERATING

5000-5999

- CPI: 2014-15 = 2.2%, 2015-16 = 2.4%
- Include/exclude any one time costs

CAPITAL OUTLAY

6000-6599

- CPI: 2014-15 = 2.2%, 2015-16 = 2.4%
- Include/exclude any one time costs

		Onlestricted				
Description	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2014-15 Projection	% Change (Cols. E-C/C)	2015-16 Projection
	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C a current year - Column A - is extracted)	nd E;		Į.			
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	30,377,185.00	12.26%	34,100,793.00	2.44%	34,931,815.00
2. Federal Revenues	8100-8299	35,324.65	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	995,785.00	-31.38%	683,316.21	2.30%	699,032.48
4. Other Local Revenues	8600-8799	1,113,549.90	-4.49%	1,063,549.90	0.00%	1,063,549.90
Other Financing Sources a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,323,579.60)	26.35%	(2,935,931.23)	11.65%	(3,277,961.73)
6. Total (Sum lines A1 thru A5c)		30,198,264.95	8.99%	32,911,727.88	1.53%	33,416,435.65
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				15,811,945.64		15,568,355.78
b. Step & Column Adjustment						
, ,				205,857.48		208,615.97
c. Cost-of-Living Adjustment						
d. Other Adjustments				(449,447.34)		
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	15,811,945.64	-1.54%	15,568,355.78	1.34%	15,776,971.75
2. Classified Salaries						
a. Base Salaries		The second		4,307,550.63		4,159,987.16
b. Step & Column Adjustment				48,108.97		48,671.85
c. Cost-of-Living Adjustment						
d. Other Adjustments				(195,672.44)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,307,550.63	-3.43%	4,159,987.16	1.17%	4,208,659.01
3. Employee Benefits	3000-3999	4,895,638.22	0.07%	4,899,216.41	1.41%	4,968,295.36
4. Books and Supplies	4000-4999	1,683,611.27	-10,28%	1,510,468.24	2,40%	1,546,719.48
5. Services and Other Operating Expenditures	5000-5999	2,537,647.29	1.04%	2,564,095.07	2.40%	2,625,633.36
6. Capital Outlay	6000-6999	761,995.40	-66.88%	252,365.10	2.40%	258,421.86
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,565,773.93	5.94%	1,658,732.44	1.23%	1,679,114.61
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(233,802.02)	-9.42%	(211,776.62)	0.00%	(211,776.62)
9. Other Financing Uses	7500-7577	(233,002.02)	-7.4270	(211,770.02)	0.0076	(211,770.02)
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		31,330,360.36	-2,96%	30,401,443.58	1.48%	30,852,038,81
C. NET INCREASE (DECREASE) IN FUND BALANCE			1-5 20, 24			20,002,000,00
(Line A6 minus line B11)		(1,132,095.41)		2,510,284.30		2,564,396.84
D. FUND BALANCE		(1)				
		10,953,075.52		0 920 000 11	Hydrode at	12 221 264 41
Net Beginning Fund Balance (Form 011, line F1e) Ending Fund Balance (Sum lines C and D1)			The state of the s	9,820,980.11		12,331,264.41
` ` ′		9,820,980.11	BEN BEN	12,331,264.41	DAY STREET	14,895,661.25
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	35,513.45		35,513.45		35,513.45
b. Restricted	9740				B 4148 11 T	CONTRACTOR OF STREET
c. Committed			RIVER SERVICE		Part - College	
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	9,785,466.66		12,295,750.96		14,860,147.80
2. Unassigned/Unappropriated	9790	0.00		0.00	Market Rich	0.00
f. Total Components of Ending Fund Balance					Restaurant Land	
(Line D3f must agree with line D2)		9,820,980.11		12,331,264.41		14,895,661.25

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	9,785,466.66		12,295,750.96		14,860,147.80
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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	The Later of the l		COLUMN TEXAS	
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		9,785,466.66		12,295,750.96		14,860,147.80

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.

BId - Certificated one-time off schedule bonus & shift of EIA prior year c/o salary expenses from Restricted. B2d - Classified one-time off schedule bonus, one-time tech summer help, increase of estimated COLA 1.8% per TA & shift of EIA prior year c/o salary expenses from Restricted.

		Projected Year	%		%	
		Totals	Change	2014-15	Change	2015-16
m total	Object	(Form 011)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
REVENUES AND OTHER FINANCING SOURCES LCFF/Revenue Limit Sources	8010-8099	0,00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,990,052.27	-4,72%	2,848,858.49	-8.20%	2,615,252.09
3. Other State Revenues	8300-8599	1,674,208.12	-60.19%	666,442.98	2.30%	681,771.17
4. Other Local Revenues	8600-8799	1,050,568.56	-20.93%	830,668.16	0.00%	830,668.16
5. Other Financing Sources	Ī			,		
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,323,579.60	26.35%	2,935,931.23	11.65%	3,277,961.73
6. Total (Sum lines A1 thru A5c)		8,038,408.55	-9.41%	7,281,900.86	1.70%	7,405,653.15
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,563,124.01		2,333,733.54
b. Step & Column Adjustment				30,858.53	White the	31,272.03
c. Cost-of-Living Adjustment				30,838.33		31,272.03
T T				(2(0.040.00)		
d. Other Adjustments				(260,249.00)		
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	2,563,124.01	-8.95%	2,333,733.54	1.34%	2,365,005.57
2. Classified Salaries						
a. Base Salaries				1,224,987.69		1,222,178.43
b. Step & Column Adjustment				14,134.12		14,299.49
c. Cost-of-Living Adjustment						
d. Other Adjustments				(16,943.38)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,224,987.69	-0,23%	1,222,178.43	1.17%	1,236,477.92
3. Employee Benefits	3000-3999	899,205.08	-4.91%	855,052.66	1.41%	867,108.91
Books and Supplies	4000-4999	2,369,984.98	-32.47%	1,600,341.01	2.40%	1,638,721.55
Services and Other Operating Expenditures	5000-5999	1,174,254.88	-29.57%			
	ŀ			827,027.83	2.40%	846,876.50
6. Capital Outlay	6000-6999	1,133,516.37	-70.98%	328,971.96	2.40%	336,867.29
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	136,620.81	-16.12%	114,595.41	0.00%	114,595.41
9. Other Financing Uses	7,00 7,00					
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,501,693.82	-23.36%	7,281,900.84	1.70%	7,405,653.15
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,463,285.27)		0.02		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,463,285.25		(0.02)		0.00
2. Ending Fund Balance (Sum lines C and D1)		(0.02)		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed				5.50	STATE OF THE PARTY	3.00
1. Stabilization Arrangements	9750		Late By The			
2. Other Commitments	9760				The second	
d. Assigned						
	9780	Homeskan				
e. Unassigned/Unappropriated	_	SECTION STATE			personal factors of	
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.02)		0.00		0.00
f. Total Components of Ending Fund Balance			SCHOOL SCHOOL		THE STATE OF THE STATE OF	
(Line D3f must agree with line D2)		(0.02)		0.00	arry and a si	0.00

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			REFERENCE	KIND OF STREET		
1. General Fund			Market State of the State of th			
a. Stabilization Arrangements	9750				2 1 1 1 1 1 1 1 1 1	
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790	Messan Real			Edition I Sept	
(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			DESCRIPTION OF		
c. Unassigned/Unappropriated	9790			A SECTION AS		
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Bld - Certificated one-time PI salary expenses & shift of EIA prior year c/o salary expenses to Unrestricted. B2d - Classified shift of EIA prior year c/o salary expenses to Unrestricted and estimated COLA increase of 1.8% per TA w/Classified.

2. Federal Revenues							
Electroprojections for subsequent years I and 2 in Columns C and E: current year Column A : settracelly and A: REVENUES AND OTHER FINANCING SOURCES 1. CEFF/Remental Revenues \$100-4259 30,237,185.00 12-264 34,100,793.00 2.449; 34,211,815.00 2. Federal Revenues \$100-4259 3,023,375.92 3.5339 2,848,588.49 4.2079; 2.610,5239 3. Other State Revenues \$100-4259 3,023,375.92 3.5339 2,848,588.49 4.2079; 2.610,5239 3. Other State Revenues \$100-4259 3,023,375.92 3.5339 3,848,588.49 4.2079; 2.610,5239 3. Other State Revenues \$100-4259 2.606,118.46 -12,775 1,894,618.66 0.0078 1,369,803.55 3. Other State Revenues \$100-4259 0.00 0.00% 0.00 0.00% 0.00 3. Other State Revenues \$100-4259 0.00 0.00% 0.00 0.00% 0.00 3. Other State Revenues \$100-4259 0.00 0.00% 0.00 0.00% 0.00 3. Other State Revenues \$100-4259 0.00 0.00% 0.00 0.00% 0.00 3. Column State Revenues \$100-4259 0.00 0.00% 0.00 0.00% 0.00 3. Employee Revenues \$100-4259 0.00 0.00% 0.00 0.00% 0.00 3. Employee Brenfits \$1,000-4399 1,000-4399 1,000-4399 1,000-4399 3. Employee Brenfits \$1,000-4399 1,000	Description		Totals (Form 011)	Change (Cols. C-A/A)	Projection	Change (Cols. E-C/C)	Projection
Current year - Column A - is extracted AREVENDES AND OTHER FINANCING SOURCES 1.1 CFFR-revenue Limit Sources 8100-8099 30,377,185.00 12,26% 34,100,793.00 2.44% 34,931,813.00 2.7 CFFR-revenue Limit Sources 8100-8099 30,377,185.00 12,26% 34,100,793.00 2.44% 34,931,813.00 2.44% 34,931,813.00 2.7 CFFR-revenue Limit Sources 8100-8099 2.669,993.12 49,45% 1,340,735.10 2.29% 1,340,303.55 2.348,858.49 8.20% 2.615,322% 2.58.3% 2.248,858.49 8.20% 2.615,322% 2.615,322% 2.615,322% 2.609,993.12 49,45% 1,340,735.10 2.29% 1,340,303.55 2.58% 2.248,858.49 8.20% 2.609,993.12 49,45% 1,340,735.10 2.29% 1,340,303.55 2.58% 2.248,858.49 8.20% 2.25% 2.26%		Codes	(A)	(B)	(c)	(5)	(L)
2. Federal Revenues	current year - Column A - is extracted)						
3. Other State Revenues 8608-8799	LCFF/Revenue Limit Sources	8010-8099	30,377,185.00	12.26%	34,100,793.00	2.44%	34,931,815.00
4. Other Local Revenues	2. Federal Revenues	8100-8299	3,025,376.92	-5.83%	2,848,858.49	-8.20%	2,615,252.09
5. Other Financing Sources 1. Transfers1 1. B890-8929 1. Col 0. 0.096 0.00 0.0096 0.00 0.0096 0.00 1. Color Sources 1. Centributions 1. Centri	3. Other State Revenues	8300-8599	2,669,993.12	-49.45%	1,349,759.19	2.30%	1,380,803.65
a. Transfers In		8600-8799	2,164,118.46	-12.47%	1,894,218.06	0.00%	1,894,218.06
b. Other Sources (2000) 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00			J			ļ l	
c. Cont-plutions 8980-8999 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00%		-				_	
S. Total (Sum lines Al thm A5c)		-					
B. EXPENDITURES AND OTHER FINANCING USES a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) c. Total Certificated Salaries (Sum lines B1a thru B1d) d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) d. Other Adjustments e. Cost-of-Living Adjustment d. Cather Adjustment e. Cost-of-Living Adjustment d. Cather Adjustment e. Cost-of-Living Adjustment d. Cather Adjustment d. Cather Adjustment d. Cather Adjustment e. Cost-of-Living Adjustment d. Cather Adjustment d. Cather Adjustment e. Cost-of-Living Adjustment e. Cost-of-Living Adjustment d. Cather Adjustment e. Total Classified Salaries (Sum lines B2a thru B2d) d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) d. Other Adjustments d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) d. Other Adjustments d. Other Adjustments d. Other Adjustments d. Other Other Operating Expenditures sounces sounces sounces sounces sounces sounces sounces d. Cather Adjustment d. Other Other Operating Expenditures sounces sounces sounces sounces sounces sounces sounces d. Cather Adjustment d. Other Other Operating Expenditures sounces so		8980-8999					
1. Certificated Salaries 18,375,066,65 226,716,01 239,888,00 0.00 0	· · · · · · · · · · · · · · · · · · ·		38,236,673.50	5.12%	40,193,628.74	1.56%	40,822,088.80
a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments d. Type Salaries a. Base Salaries b. Step & Column Adjustment a. Base Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Type Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Cost-of-Living Adjustment d. Cost-of-Living Adjustment d. Other Adjustment d. Cost-of-Living Adjustment d. Cost-of-Living Adjustment d. Cost-of-Living Adjustment d. Other Adjustment d. Other Adjustment d. Cost-of-Living Adjustment d. Cost-of-Living Adjustment d. Other Adjustments d. Cost-of-Living Adjustment d. Other Adjustments d. Cost-of-Living Adjustment d. Other Adjustment d. Other Adjustments d. Cost-of-Living Adjustment d. Other Adjustments d. Cost-of-Living Adjustment d. Other Adjustments d. Other Adjustments d. Cost-of-Living Adjustment d. Other Adjustments d. Cost-of-Living Adjustment d. Other Adjustments d. Othe							
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 18,375,069,65 2,27% 17002,089.32 1,34% 18,141,977.32 2 2. Classified Salaries 3. Base Salaries 5,532,538.32 5,532,538.32 5,532,538.32 5,532,538.32 5,532,538.32 5,532,538.32 5,532,538.32 5,532,538.32 6,227.30 6,227.30 6,277.34 6,							
c. Cost-of-Living Adjustment							
d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries 3. Base Salaries 5. Step & Column Adjustment 6. Cost-of-Living Adjustment 7. Cost-of-Living Adjustment 8. Total Certificated Salaries 8. Step & Column Adjustment 8. Step & Column Adjustment 8. Cost-of-Living Adjustment 8. Total Classified Salaries (Sum lines B2a thru B2d) 9. Cool Cost-of-Living Adjustment 9. Cost-of-Livi	b. Step & Column Adjustment				236,716.01		239,888.00
e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 18.375,069.65 -2.57% 17,020,089.32 1.34% 18.141,977.32 2. Classified Salaries	c. Cost-of-Living Adjustment				0.00		0.00
2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments d. Other Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments d. Ot	d. Other Adjustments				(709,696.34)		0.00
a. Base Salaries b. Step & Column Adjustment c. Costs-of-Living Adjustment d. O.	e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,375,069.65	-2.57%	17,902,089.32	1.34%	18,141,977.32
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 5.532,538.32 2.7296 5.532,158.29 1.1796 5.445,136.93 3. Employee Benefits 3000-3999 5.794,843.30 -0.7096 5.754,269.07 1.1796 5.9754,269.07 1.1797 5.9754,269.07 1.1796 5.9754,269.07 1							
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 5.532,538.32 2.7296 5.382,165.59 1.1796 5.445,136.93 3000-3999 5.794,843.30 4.07096 5.754,269.07 1.41196 5.8ervices and Other Operating Expenditures 5000-5999 3.711,902.17 4.86494 3.391,122.90 2.4096 3.472,509.86 6. Capital Outlay 6. Cooperating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Transfers of Indirect Costs) 7. Other Ou	a. Base Salaries				5,532,538,32		5,382,165.59
C. Cost-of-Living Adjustments d. Outer Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 5_532_538.32 22.72\(\) 5_382_165.59 1.17\(\) 5_445_136.93 3. Employee Benefits 3000-3999 5_574_843.30 -0.70\(\) 5_754_269.07 1.11\(\) 5_833_540.12 4. Books and Supplies 4000-4999 4_053_596_25 223_26\(\) 3_110_809_25 224_0\(\) 3_185_1265.29 224_0\(\) 3_185_141.03 3_181_122_90 240\(\) 3_185_441.03 3_181_122_90 240\(\) 3_185_441.03 3_181_122_90 240\(\) 3_185_441.03 3_181_122_90 240\(\) 3_185_441.03 3_181_122_90 240\(\) 3_185_441.03 3_181_122_90 240\(\) 3_185_441.03 3_181_122_90 240\(\) 3_185_441.03 3_181_122_90 240\(\) 3_185_441.03 3_181_122_90 240\(\) 3_185_441.03 3_181_122_90 240\(\) 3_185_441.03 3_181_122_90 240\(\) 3_185_141.03 3_181_122_90 240\(\) 3_185_141.03 3_181_122_90 240\(\) 3_185_141.03 3_181_122_90 240\(\) 3_185_141.03 3_181_122_90 240\(\) 3_185_141.03 3_181_122_90 240\(\) 3_185_141.03 3_181_122_90 240\(\) 3_185_141.03 3_181_122_90 240\(\) 3_185_12_12_	b. Step & Column Adjustment						
d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 5,532,538.32 2272% 5,382,165.59 1.17% 5,445,1364.72 4. Books and Supplies 4000-4999 4,053,596.25 223.26% 3,110,809.25 2.40% 3,185,441.03 5. Services and Other Operating Expenditures 5000-5999 3,711,902.17 8643% 3,391,122.90 2.40% 3,775,596.80 5. Capital Outlay 7. Other Outgo (excluding Transfers of Indirect Costs) 7. Other Outgo (excluding Transfers of Indirect Costs) 7. Other Outgo - Transfers of Indirect Costs 8. Other Outgo - Transfers of Indirect Costs 9. Other Financing Uses a. Transfers Out b. Other Uses 7600-7629 0.00 0.00% 0.00 0.00% 0.00 0.00 0.00 0							
e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 5,532,538.32 -2.72% 5,382,165.59 1.17% 5,445,136.93 3. Employee Benefits 3000-3999 5,794,843.30 -0.70% 5,754,269.07 1.41% 5,835,404.27 4. Books and Supplies 4000-4999 4,035,369.25 -23.26% 3,110,809.25 2.40% 3,185,441.03 5. Services and Other Operating Expenditures 5000-5999 3,711,902.17 -8.64% 3,391,122.90 2.40% 3,472,509.86 6. Capital Outlay 6000-6099 1,895,511.77 -69.33% 581,337.06 2.40% 595,289.15 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7495 1,555,7733.3 5.94% 1,658,732.44 1.23% 1,679,114-61 8. Other Outgo - Transfers Of Indirect Costs 7300-7399 (97,181.21) 0.00% (97,181.21) 0.00% (97,181.21) 9. Other Financing Uses 1. Transfers Out 6 7600-629 0.00 0.00% (97,181.21) 0.00% (97,181.21) 10. Other Juliancing Uses 1. Transfers Out 6 7600-629 0.00 0.00% 0.00 0.00% 0.00 10. Other Adjustments 0.00 0.00% 0.00 0.00% 0.00 11. Total (Sum lines B1 thru B10) 0.00 0.00% 0.00 12. Other Adjustments 0.00 0.00% 0.00 0.00% 0.00 13. Total (Sum lines B1 thru B10) 0.00 0.00% 0.00 140,832,054.18 0.771% 37,683,344.42 0.152% 38,257,691.96 1. Net Beginning Fund Balance (Form 011, line F1e) 12,416,360.77 9,820,980.09 12,331,264.41 14,895,661.22 1. Net Beginning Fund Balance (Form 011, line F1e) 12,416,360.77 9,820,980.09 12,331,264.41 14,895,661.22 1. Net Beginning Fund Balance (Form 011) 9,820,980.09 12,331,264.41 14,895,661.22 1. Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 1. Other Committee 0.00 0.00 0.00 0.00 1. Other Committee 0.00 0.00 0.00 0.00 1. Other Committee 0.00 0.00 0.00 0.00 0.00 0.00 0.00	T						
3. Employee Benefits 3000-3999 5,794,843.30 -0.70% 5,754,269.07 1.41% 5,835,404.27 4. Books and Supplies 4000-4999 4,053,596.25 -23.26% 3,110,809.25 2.40% 3,185,441.03		2000-2000	5 532 538 32	-2 729/			
4. Books and Supplies 4. 000-4999 4.053,596.25 -23.26% 3,110,809.25 2.40% 3,185,441.03 5. Services and Other Operating Expenditures 5000-5999 3,711,902.17 -8.64% 3,391,122.90 2.40% 3,472,509.86 6. Capital Outlay 6000-6999 1,895,511.77 -6-3.3% 581,337.06 2.40% 595,289.15 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7495 1,565,773.93 5.94% 1,658,732.44 1,23% 1,679,114.61 8. Other Outgo - Transfers of Indirect Costs 7300-7399 9. Other Financing Uses a. Transfers Out 6. Other Gutgo - Transfers Of Indirect Costs 7600-7629 9. 0.00 9. 0.00% 9. 0.00		ŀ					
5. Services and Other Operating Expenditures		†					
6. Capital Outlay 6000-6999 1,895,511.77 -69.33% 581,337.06 2.40% 595,289.15 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 1,565,773.93 5.94% 1,658,732.44 1.23% 1,679,114.61 8. Other Outgo - Transfers of Indirect Costs 7300-7399 (97,181.21) 0.00% (97,181.21) 0.00% (97,181.21) 9. Other Financing Uses a. Transfers Out 7600-7629 0.00 0.00% 0.00 0.00% 0.00 10. Other Adjustments 0.00 0.00% 0.00 0.00% 0.00 11. Total (Sum lines B1 thru B10) 40,832,054.18 -7.71% 37,683,344.42 1.52% 38,257,691.96 C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) (2,595,380.68) 2,510,284.32 2,564,396.84 D. FUND BALANCE 1. Net Beginning Fund Balance (Form 011, line F1e) 12,416,360.77 9,820,980.09 12,331,264.41 3. Components of Ending Fund Balance (Form 011) a. Nonspendable 9710-9719 35,513.45 35,513.45 35,513.45 35,513.45 b. Restricted 9740 0.00 0.00 0.00 c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 0.00 2. Other Commitments 9760 0.00 0.00 d. Assigned 9780 0.00 0.00 0.00 f. Total Components of Ending Fund Balance	1	h h		i		1	
7. Other Outgo (excluding Transfers of Indirect Costs) 7. Outgo (excluding Indirect Co		i i				1	
8. Other Outgo - Transfers of Indirect Costs 7300-7399 (97,181.21) 0.00% (97,181.21)	1	· · ·				i	
9. Other Financing Uses a. Transfers Out 7600-7629 0.00 0.00% 0.00% 0.00 0.00% 0.00 b. Other Uses 7630-7699 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 10. Other Adjustments 0.00 0.00% 0.00 0.00% 0.00 11. Total (Sum lines B1 thru B10) 40,832,054.18 -7.71% 37,683,344.42 1.52% 38,257,691.96 C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) (2,595,380.68) 2,510,284.32 2,564,396.84 D. FUND BALANCE 1. Net Beginning Fund Balance (Form 011, line F1e) 12,416,360.77 9,820,980.09 12,331,264.41 2. Ending Fund Balance (Sum lines C and D1) 9,820,980.09 12,331,264.41 14,895,661.22 3. Components of Ending Fund Balance (Form 011) 3. Nonspendable 9710-9719 35,513.45 35,513.45 35,513.45 b. Restricted 9740 0.00 0.00 0.00 c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 0.00 d. Assigned 1. Stabilization Arrangements 9760 0.00 0.00 0.00 d. Assigned 9780 0.00 0.00 0.00 d. Assigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 9,785,466.66 12,295,750.96 14,860,147.86 2. Unassigned/Unappropriated 9790 (0.02) 0.00 f. Total Components of Ending Fund Balance		· h				 	
a. Transfers Out 7600-7629 0.00 0.00% 0.00		7300-7399	(97,181.21)	0.00%	(97,181.21)	0.00%	(97,181.21)
b. Other Uses 7630-7699 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 10. Other Adjustments 0.00 0.00 0.00 0.00 0.00 11. Total (Sum lines B1 thru B10) 40,832,054.18 -7.71% 37,683,344.42 1.52% 38,257,691.96		#400 #400	0.00	0.000/	0.00		
10. Other Adjustments		i i		-		1	
11. Total (Sum lines B1 thru B10)		7630-7699	0.00	0.00%		0.00%	
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) (2,595,380.68) 2,510,284.32 2,564,396.84 D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 9750 2. Other Commitments 9760 d. Assigned e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 9,785,466.66 12,295,750.96 12,331,264.41 12,331,264.41 12,331,264.41 12,331,264.41 12,331,264.41 12,331,264.41 14,895,661.22 35,513.45 35,513.45 35,513.45 35,513.45 35,513.45 35,513.45 30,00 0.							
Cline A6 minus line B11 (2,595,380.68) 2,510,284.32 2,564,396.84 D. FUND BALANCE			40,832,054.18	-7.71%	37,683,344.42	1.52%	38,257,691.96
D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 12,416,360.77 9,820,980.09 12,331,264.41 14,895,661.22 12,331,264.41 14,895,661.22 12,331,264.41 14,895,661.22 12,331,264.41 14,895,661.22 12,331,264.41 14,895,661.22 12,331,264.41 14,895,661.22 12,331,264.41 14,895,661.22 14,895,661.22 12,331,264.41 14,895,661.22 14,895	· · · · · · · · · · · · · · · · · · ·						
1. Net Beginning Fund Balance (Form 011, line F1e) 12,416,360.77 9,820,980.09 12,331,264.41 14,895,661.22 12,331,264.41 14,895,661.22 12,331,264.41 14,895,661.22 12,331,264.41 14,895,661.22 12,331,264.41 14,895,661.22 12,331,264.41 14,895,661.22 12,331,264.41 14,895,661.22 12,331,264.41 14,895,661.22 14,895,6	(Line A6 minus line B11)		(2,595,380.68)		2,510,284.32		2,564,396.84
2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 011) a. Nonspendable 9710-9719 35,513.45 b. Restricted 9740 0.00 0.00 c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 2. Other Commitments 9760 0.00 0.00 d. Assigned 9780 0.00 0.00 c. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 9,785,466.66 2. Unassigned/Unappropriated 9790 (0.02) f. Total Components of Ending Fund Balance	D. FUND BALANCE						
3. Components of Ending Fund Balance (Form 011) a. Nonspendable 9710-9719 35,513.45 35,513.45 b. Restricted 9740 0.00 0.00 0.00 c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 0.00 2. Other Commitments 9760 0.00 0.00 0.00 d. Assigned 9780 0.00 0.00 0.00 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 9,785,466.66 12,295,750.96 14,860,147.86 2. Unassigned/Unappropriated 9790 (0.02) 0.00 f. Total Components of Ending Fund Balance			12,416,360.77		9,820,980.09		12,331,264.41
a. Nonspendable 9710-9719 35,513.45 35,513.45 35,513.45 b. Restricted 9740 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	,	ļ	9,820,980.09		12,331,264.41		14,895,661.25
b. Restricted 9740 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	3. Components of Ending Fund Balance (Form 01I)						
c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 2. Other Commitments 9760 0.00 0.00 0.00 0.00 d. Assigned 9780 0.00 0.00 0.00 0.00 e. Unassigned/Unappropriated 9789 9,785,466.66 12,295,750.96 14,860,147.80 2. Unassigned/Unappropriated 9790 (0.02) 0.00 0.00 f. Total Components of Ending Fund Balance 0.00 0.00 0.00	a. Nonspendable	9710-9719	35,513.45		35,513.45		35,513.45
1. Stabilization Arrangements 9750 0.00 0.00 0.00 2. Other Commitments 9760 0.00 0.00 0.00 d. Assigned 9780 0.00 0.00 0.00 e. Unassigned/Unappropriated 9789 9,785,466.66 12,295,750.96 14,860,147.80 2. Unassigned/Unappropriated 9790 (0.02) 0.00 0.00 f. Total Components of Ending Fund Balance 0.00 0.00	b. Restricted	9740	0.00		0.00		0.00
2. Other Commitments 9760 0.00 0.00 0.00 d. Assigned 9780 0.00 0.00 0.00 e. Unassigned/Unappropriated 9789 9,785,466.66 12,295,750.96 14,860,147.80 2. Unassigned/Unappropriated 9790 (0.02) 0.00 0.00 f. Total Components of Ending Fund Balance 0.00 0.00 0.00	c. Committed			SEMINATE			
d. Assigned 9780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	1. Stabilization Arrangements	9750	0.00		0.00		0.00
d. Assigned 9780 0.00 0.00 0.00 e. Unassigned/Unappropriated 9789 9,785,466.66 12,295,750.96 14,860,147.80 2. Unassigned/Unappropriated 9790 (0.02) 0.00 0.00 f. Total Components of Ending Fund Balance 0.00 0.00 0.00	2. Other Commitments	9760	0.00		0.00	EXCESS TO STREET	0.00
e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 2. Unassigned/Unappropriated 9789 9,785,466.66 12,295,750.96 14,860,147.80 0.00 1. Total Components of Ending Fund Balance	d. Assigned	9780					0.00
1. Reserve for Economic Uncertainties 9789 9,785,466.66 12,295,750.96 14,860,147.80 2. Unassigned/Unappropriated 9790 (0.02) 0.00 0.00 f. Total Components of Ending Fund Balance 0.00 0.00 0.00	-			74			-100
2. Unassigned/Unappropriated 9790 (0.02) 0.00 0.00 f. Total Components of Ending Fund Balance	1 " "	9789	9 785 466 66		12, 295, 750, 96		14 860 147 80
f. Total Components of Ending Fund Balance	1			E EUL DILLE HA			
		2130	(0.02)		0.00		0,00
1 CLUBE 1431 10000 800 CC WORD DDF 11/1 1 1/1 010 C LET 3/2	(Line D3f must agree with line D2)		9,820,980.09		12,331,264.41		14,895,661.25

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)		(11)		(6)		(12)
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,785,466.66		12,295,750.96		14,860,147.80
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances	7170	0.00		0.00		0.00
(Negative resources 2000-9999) (Enter projections)	979Z	(0.02)		0,00	NAME OF TAXABLE	0.00
Special Reserve Fund - Noncapital Outlay (Fund 17)	313L	(0.02)		0.00		0.00
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789					0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)	9790	9,785,466.64		12,295,750,96		0.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c	`	23,97%		32.63%		38.84%
F. RECOMMENDED RESERVES		23.7776		32.03%		30,0470
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						Marie Age
the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Special education pass-through funds				1		
(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00	OVER 12 IN ES	0.00
2. District ADA		0.00		0.00		0.00
Used to determine the reserve standard percentage level on line F3						
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22	2; enter projections)	3,897.91		3,897.91		3,897.91
3. Calculating the Reserves			Carling Cal			-
a. Expenditures and Other Financing Uses (Line B11)		40,832,054.18		37,683,344.42		38,257,691.96
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F	Fla is No)	0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		40,832,054.18		37,683,344.42		38,257,691.96
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%	THE PERSON	3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,224,961.63		1,130,500.33		1,147,730.76
f. Reserve Standard - By Amount		1,221,501.03		1,150,500.55	A. 11 (1) (1) (1) (1)	1,147,730.70
		0.00			Control of the last	
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00	To district the	0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,224,961.63		1,130,500.33		1,147,730.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES	E AV SELECTION	YES

Special Ed Maintenance of Effort

13 63115 0000000 Report SEMAI

Second Interim Special Education Maintenance of Effort 2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison

Central Union High Imperial County

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		Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled	1 Po 0	F
Object Code		(GOSI SOUT)	(Dene IBOD)	(GOGII SOGO)	(3041 37 10)	(30ai 3730)	(CORI SI SO)	(Source)	e la	
	UNDUPLICATED PUPIL COUNT									362
TOTAL PRO	TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	(6666-0000 sac	8	00 0	00 0	00.0	00.0	1.392.130.60		1.392.130.60
2000-1333		000	0.00	00.0	0.00	0.00	00.0	522,610.19		522,610.19
3000-3999		00:00	0.00	0.00	0.00	0.00	00:00	442,380.03		442,380.03
4000-4999		00'0	0.00	0.00	0.00	00:00	00:00	119,804.96		119,804.96
5000-5999		0.00	00:0	0.00	0.00	0.00	00:00	14,800.00		14,800.00
6669-0009		0.00	00:00	0.00	0.00	0.00	00:00	0.00		00:00
7130		0.00	0.00	0.00	0.00	0.00	00:00	00:00		0.00
7430-7439		0.00	00.0	0.00	0.00	0.00	00:00	00:00		0.00
		00:00	00:00	00.0	00:00	00.00	0.00	2,491,725.78	00:00	2,491,725.78
7310	Transfers of Indirect Costs	00:0	00.00	00:00	00:00	0.00	0.00	8,109.17		8,109.17
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	00:00	00.00	00:00		0.00
	Total Indirect Costs	0.00	0.00	0.00	00'0	00.00	00:00	8,109.17	0.00	8,109.17
	TOTAL COSTS	0.00	00:00	0.00	00.00	00.0	00:00	2,499,834.95	0.00	2,499,834.95
STATE AND	STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999,	& 62; resources 00		3355, 3360, 3370,	3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999	(6666-000)				
1000-1999	Certificated Salaries	0.00	00:00	0.00	00'0	0.00	00:00	1,227,971.60		1,227,971.60
2000-2999		0.00	0.00	0.00	00:00	0.00	00:00	140,075.00		140,075.00
3000-3999		0.00	00:00	00'0	00:00	0.00	00:00	291,344.69		291,344.69
4000-4999		0.0	0.00	0.00	00'0	0.00	0.00	112,304.96		112,304.96
5000-5999		0.00	0.00	0.00	00.00	00:0	00:00	4,000.00		4,000.00
6069-0009		0.00	0.00	0.00	00:0	00.0	00:00	00.00		0.00
7130		0.00	0.00	0.00	00.00	00:0	00:00	00:00		0.00
7430-7439		0.00	0.00	0.00	0.00	00:00	00:00	00:00		0.00
		00:00	00:00	00.0	00.00	00.00	0.00	1,775,696.25	0.00	1,775,696.25
7310	Transfers of Indirect Costs	00:0	00.0	0.00	0.00	0.00	0.00	2,713.36		2,713.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	00:00	00'0	00:00		0.00
	Total Indirect Costs	0.00	00:00	0.00	0.00	00:00	00:00	2,713.36	00:00	2,713.36
	TOTAL BEFORE OBJECT 8980	00:00	00:00	00.00	00:00	00.00	0.00	1,778,409.61	0.00	1,778,409.61
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									35,522.34
	TOTAL COSTS									1,813,931.95

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Second Interim
Special Education Maintenance of Effort
2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison
2013-14 Projected Expenditures by LEA (I.P-I)

Central Union High Imperial County

		Special Education,	Regionalized Services	Regionalized Program Specialist	Special Education Infants	Special Education, Preschool	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled		
Object Code	e Description	(Goal 5001)	(Goal 5050)	(Goal 5060)	(Goal 5710)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
LOCAL PRO	LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	ces 0000-1999 & 80	(6666-00							
1000-1999	Certificated Salaries	00:0	00.00	0.00	00:00	00:00	0.00	0.00		0.00
2000-2999		00:00	00:00	00:00	00:0	0.00	0.00	139,575.00		139,575.00
3000-3999		00:00	00:00	00:00	00:0	00:00	00:0	53,426.31		53,426.31
4000-4999		00:0	00:00	00:00	00:00	00:00	0.00	33,000.00		33,000.00
5000-5999		00:00	00:00	0.00	00:00	0.00	0.00	3,000.00		3,000.00
6669-0009		0.00	00:0	0.00	00:00	0.00	00:00	00:00		0.00
7130		00:00	0.00	00:00	00'0	0.00	0.00	0.00		0.00
7430-7439		00:00	00.0	00:00	00:00	0.00	0.00	0.00		0.00
		00:0	00:00	0.00	00:00	0.00	0.00	229,001.31	0.00	229,001.31
7310	Transfers of Indirect Costs	00.0	00.0	00.00	0.00	0.00	0.00	0.00		0:00
7350	Transfers of indirect Costs - Interfund	0.00	0.00	00.0	00.0	00.0	00:00	00:00		0.00
}	Total Indirect Costs	00:00	0.00	00:0	00'0	00.00	0.00	00:00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	00:00	00:0	00.00	0.00	229,001.31	0.00	229,001.31
8091, 8099										0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6540, 21									35,522.34
	goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) TOTAL COSTS									383,660.63

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

Second Interim Special Education Maintenance of Effort 2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison 2012-13 Actual Expenditures by LEA (LA-I)

Central Union High Imperial County

	Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled		ļ
Object Code Description	(Goal 5001)	(Goal 5050)	(Goal 5060)	(Goal 5710)	(Goal 5/30)	(Goal 5/50)	(Goal 5/70)	Adjustments	lotal
UNDUPLICATED PUPIL COUNT									362
1 -						1			
	0.00	00.00	00.00	00:00	0.00	0.00	1,295,340.20		1,295,340.20
2000-2999 Classified Salaries	0.00	0.00	0.00		00.00	00.00	487,957.99		487,957.99
3000-3999 Employee Benefits	0:00	00:00	0.00	0.00	0.00	0.00	428,441.34		428,441.34
	0.00	0.0	00.00	0.00	00.00	00'0	45,774.00		45,774.00
	00.00	00.0	0.00	0.00	0.00	00:0	21,551.77		21,551.77
	000	00.00	00.00	0:00	00.0	0.00	00:00		00:0
	00.0	0.00	0.00		0.00	00:0	00:00		00:00
g	00:0	0.00	00.00	00:00	0.00	00:00	00:00		0.00
	00.00	0.00	00'0	0.00	0.00	00:00	2,279,065.30	00:00	2,279,065.30
7240 Transface of Indicard Coete	000	00 0	00 0	00.0	00.0	00.00	6.733.70		6,733.70
·	000	000	00.0	0000	00.00	00:00	00:00		0.00
	425 092 61								425,082.61
	0.00	00.00	00.00	0.00	00.0	00:00	6,733.70	0.00	6,733.70
TOTAL COSTS	00.0	0.00	0.00	00:00	00.00	00:00	2,285,799.00	0.00	2,285,799.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3	urces 3000-5999, exc	apt 3330, 3340, 3355	340, 3355, 3360, 3370, 3375, 3385, & 3405)	, 3385, & 3405)					
1000-1999 Certificated Salaries	00:00	00:00	0.00	0.00	0.00	0.00	286,336.22		286,336.22
2000-2999 Classified Salaries	0.00	0.00	0.00	0.00	0.00	00.00	347,827.44		347,827.44
	00:00	00:00	00:00	00.0	00:00	00:00	170,280.02		170,280.02
4000-4999 Books and Supplies	0.00	0.00	0.00	00:0	0.00	00:00	8,632.15		8,632.15
	00:00	0.00	00.00	00.00	0.00	0.00	19,861.81		19,861.81
6000-6999 Capital Outlay	0.00	0.00	00.00	0.00	0.00	0.00	0.00		0.00
7130 State Special Schools	0.00	0.00	0.00	0.00	0.00	00:0	0.00		0.00
7430-7439 Debt Service	00:00	0.00	00.00	00.0	0.00	0.00	0.00		00.00
Total Direct Costs	0.00	00.00	00.00	00:00	00.00	0.00	832,937.64	0.00	832,937.64
7340 Transfers of Indirect Costs	00.0	00.00	0.00	0.00	0:00	0.00	6,733.70		6,733.70
	000	0.00	00.00	00:00	00:00	00.00	00.00		0.00
-	00.00	00:00	00'0	00:00	0.00	0.00	6,733.70	00:00	6,733.70
TOTAL BEFORE OBJECT 8980	00.00	0.00	00.00	0.00	00.00	00:00	839,671.34	0.00	839,671.34
8980 Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									20,422.49
TOTAL COSTS									819,248.85

Second Interim Special Education Maintenance of Effort 2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison 2012-13 Actual Expenditures by LEA (LA-I)

Central Union High Imperial County

		Special Education,	Regionalized	Regionalized Program	Special Special	Special Education, Preschool	Spec. Education, Ages 5-22	Spec. Education, Ages 5-22 Nonseverely		
Object Code	Description	Goal 5001)	(Goal 5050)	Goal 5060)	(Goal 5710)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
STATE AND	LOCAL ACTUAL EXP	; resources 0000-29	999, 3330, 3340, 335	5, 3360, 3370, 3375	3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)	(6666-				
1000-1999	Certificated Salaries	00.00	0.00	0.00	0.00	0.00	0.00	1,009,003.98		1,009,003.98
2000-2999		00.00	00:00	0.00	0.00	0.00	0.00	140,130.55		140,130.55
3000-3999		0.00	00:0	0.00	00.00	00.00	00:00	258,161.32		258,161.32
4000-4999		0.00	0.00	0.00	00.00	0.00	00:00	37,141.85		37,141.85
5000-5999		00.0	00:0	0.00	00.00	00:00	00:00	1,689.96		1,689.96
2000-0009		000	000	000	00.0	000	00:00	00:00		00:00
7430		000	000	000	000	00:0	00:0	00.0		00:0
7420 7430		000	000	000	000	000	00:0	0.00		00'0
/450-/459		000	000	0.00	0.00	0.00	0.00	1,446,127.66	00.00	1,446,127.66
	וסופו הופכו הספופ									
7310	Transfers of Indirect Costs	0.00	00:00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	00:00	00:00	00:00	00:00		0.00
PCRA	Program Cost Report Allocations (non-add)	425.082.61								425,092.61
5	Total indirect Costs	00.0	0.00	00.00	00.00	00:00	0.00	00:00	00:0	00.00
	TOTAL BEFORE OBJECT 8980	00:00	00.00	0.00	0.00	0.00	00:00	1,446,127.66	00.00	1,446,127.66
8980	Contributions from Unrestricted Revenues to Federal									
	Resources (From Federal Actual Expenditures section)									20.422.49
	TOTAL COSTS									1,466,550.15
LOCAL ACT	LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	3000-1999 & 8000-9	(666							
1000-1999		0.00	0.00	0.00	00:00	0.00	00.00	00:0		00.0
2000-2999	Classified Salaries	00:00	00:00	0.00	0.00	0.00	00.00	0.00		00.00
3000-3999	Employee Benefits	00.0	00:00	0.00	00:00	0.00	0.00	00.00		00.0
4000-4999		00.00	0.00	00.00	00.00	00.00	0.00	0.00		0.00
5000-5999		00.0	00:00	0.00	0.00	0.00	0.00	00:00		0.00
6000-6999		0.00	00.00	00.00	0.00	0.00	0.00	0.00		0.00
7130		00.0	0000	0.00	00.00	00:00	00:00	00:00		0.00
7420 7420			000	000	00.0	00.0	00:0	00.0		0.00
1450-1458		000	000	000	0.00	0.00	0.00	00:0	00.0	00:00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	00:00	0.00	0.00	0.00		00.00
7350	Transfers of Indirect Costs - Interfund	00.00	0.00	00'0	00.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	00.00	00:00	0.00	0.00	0.00	0.00	00:0
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	00:00	00:00	00:00	00:00	0.00	00.00	00:00	00:00	0.00
8091, 8099										000000000000000000000000000000000000000
	resources except toout, goals 5000-5999)									707,393.02
8380	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures									
	section)									20,422.49
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, 8, 7240, all									
	goals, resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									172,492.55
	TOTAL COSTS									475,308.86
* Attach an a	* Attach an additional sheet with explanations of any amounts									

Attach an additional sheet with explanations of any amounts in the Adjustments column.

Central Union High Imperial County

Second Interim Special Education Maintenance of Effort 2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

13 63115 0000000 Report SEMAI

SELPA:	(??)		
This form is us	sed to check maintenance of effort (MOE) for an LEA, whether the LEA is a merr	nber of a SELPA or is a single-l	LEA SELPA.
After reviewing MOE requires	ng all sections of this form, please select which of the following methods y ment.	our LEA chooses to use to n	neet the 2013-14
the base level	ne local expenditures only method to meet the MOE requirement, then the level of effort the next time you use that method to meet MOE. For example, choosing until listed in B2a of Section 3 or B2c of Section 3 will become the base for the new of effort requirement.	g the local expenditures only m	ethod will mean that
X	Combined state and local expenditures		
	Local expenditures only		
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204		
	If your LEA determines that a reduction in expenditures occurred as a result o calculate a reduction to the required MOE standard. Reductions may apply to MOE standard, or both.		
	 Voluntary departure, by retirement or otherwise, or departure for just cause related services personnel. 	e, of special education or	
	2. A decrease in the enrollment of children with disabilities.		
	The termination of the obligation of the agency to provide a program of spe child with a disability that is an exceptionally costly program, as determined		l:
	 a. Has left the jurisdiction of the agency; b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or c. No longer needs the program of special education. 		
	 The termination of costly expenditures for long-term purchases, such as the equipment or the construction of school facilities. 	e acquisition of	
	5. The assumption of cost by the high cost fund operated by the SEA under 3	4 CFR Sec. 300.704(c).	
	List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
	Total exempt reductions	0.00	0.00

Central Union High Imperial County

Second Interim Special Education Maintenance of Effort 2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

13 63115 0000000 Report SEMA!

SELPA:

_(??)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		-		
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	(b)		
If (b) is greater than (a).				
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		_(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	_(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		_		
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE		, ,		
requirement).		_(e) _		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	_ (f)		

Second Interim Special Education Maintenance of Effort 2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

13 63115 0000000 Report SEMAI

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SELPA: (??)

SECTION 3		Column A	Column B	Column C
		Projected Exps. FY 2013-14 (LP-I Worksheet)	Actual Expenditures FY 2012-13 (LA-I Worksheet)	Difference (A - B)
A. COMBINE	D STATE AND LOCAL EXPENDITURES METHOD			
1.	Total special education expenditures	2,499,834.95		
2.	Less: Expenditures paid from federal sources	685,903.00		
3.	Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	1,813,931.95	1,466,550.15 0.00 0.00	
	Net expenditures paid from state and local sources	1,813,931.95	1,466,550.15	347,381.80
4.	Special education unduplicated pupil count	362	362	
5.	Per capita state and local expenditures (A3/A4)	5,010.86	4,051.24	959.62

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA:

(??)

Second Interim Special Education Maintenance of Effort 2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

13 63115 0000000 Report SEMAI

		Projected Exps.	Actual Expenditures	
on the button	that applies:	FY 2013-14	FY 2012-13	Difference
	1. Last year's local expenditures met MOE requirement:			
	Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources			
	b. Per capita local expenditures (B1a/A4)			
			Base FY	
[<u>-</u>		Projected Exps. FY 2013-14		Difference
	expenditures paid from local funds and the special edunduplicated pupil count, for the most recent fiscal year MOE actual vs. actual requirement was met based on expenditures. Enter the fiscal year in the column head If you have not previously used this method to meet the of effort requirement, the earliest base year that can b is 2006-07.	ar when local ing. ne level		
	Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources			
	Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2			
	Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources			
	a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources b. Special education unduplicated pupil count	hecked section (B1 or B2)	are positive, the MOE requi	irement is met.
	a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources b. Special education unduplicated pupil count c. Per capita local expenditures (B2a/B2b)			
	a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources b. Special education unduplicated pupil count c. Per capita local expenditures (B2a/B2b) If one or both of the differences in Column C for the claying all sections of this form, please select which of the column capital sections of the column capital sections of this form, please select which of the capital sections of this form, please select which of the capital sections of the capital section			
	a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources b. Special education unduplicated pupil count c. Per capita local expenditures (B2a/B2b) If one or both of the differences in Column C for the claying all sections of this form, please select which of the tand make the selection on Page 1.			

Criteria and Standards Review

13 63115 0000000 Form 01CSI

Provide metho	dology and	d assumptions	used to estimat	e ADA	, enrollment,	revenues,	expenditures,	reserves	and fund	balance,	and I	multiyeaı
commitments ((including (cost-of-living a	djustments).				•					_

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

	DI	T		A IC	AND	CTA	- IIAI	ID A	DDC
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1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

LCFF/Revenue Limit (Funded) ADA

First Interim

Second Interim
Projected Year Totals

Projected Year Totals

(Form 01CSI, Item 1A)

Fiscal Year			Percent Change	Status
Current Year (2013-14)	3,983.68	3,983.68	0.0%	Met
1st Subsequent Year (2014-15)	3,983.68	3,983.68	0.0%	Met
2nd Subsequent Year (2015-16)	3,983.68	3,983.63	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

13 63115 0000000 Form 01CSI

a .	CRITER	IONI.	Consti	
۷. '	GRITER	IUN:	enroll	ımenı

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

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

2A. Calculating the District's Enrollment Variances

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

Enrollment

	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 2A)	CBEDS/Projected	Percent Change	Status
Current Year (2013-14)	4,021	4,021	0.0%	Met
1st Subsequent Year (2014-15)	4,021	4,021	0.0%	Met
2nd Subsequent Year (2015-16)	4,021	4,021	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met)			

3. CRITERION: ADA to Enrollment

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

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

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

	P-2 ADA	Enrollment	
	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines 3, 6, and 25)	(Form 01CSI, Item 3A)	of ADA to Enrollment
Third Prior Year (2010-11)	3,845	4,009	95.9%
Second Prior Year (2011-12)	3,836	4,056	94.6%
First Prior Year (2012-13)	3,899	4,102	95.1%
		Historical Average Ratio:	95.2%
		_	
District's A	DA to Enrollment Standard (histori	cal average ratio plus 0.5%):	95.7%

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

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

	Estimated P-2 ADA	Enrollment		
	(Form AI, Lines 1-4 and 22)	CBEDS/Projected		
Fiscal Year	(Form MYPI, Line F2)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	3,898	4,021	96.9%	Not Met
1st Subsequent Year (2014-15)	3,898	4,021	96.9%	Not Met
2nd Subsequent Year (2015-16)	3,898	4,021	96.9%	Not Met

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

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

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

Explanation:	Historically, the district has a higher enrollment at CBEDS than at P-2.
(required if NOT met)	

4. CRITERION: LCFF/Revenue Limit

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

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

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

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

LCFF/Revenue Limit

(Fund 01, Objects 8011, 8012, 8020-8089)
First Interim Second Interim

Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2013-14)	29,717,760.00	30,381,352.00	2.2%	Not Met
1st Subsequent Year (2014-15)	30,307,091.00	34,100,793.00	12.5%	Not Met
2nd Subsequent Year (2015-16)	31,058,498.00	34,931,815.00	12.5%	Not Met

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

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

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

Explanation:	see MYP assumptions - LCFF recalculation
(required if NOT met)	

5. CRITERION: Salaries and Benefits

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

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

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

	Unaudited Actuals - Unrestricted		
	(Resources	0000-1999)	Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2010-11)	20,340,961.03	23,173,467.82	87.8%
Second Prior Year (2011-12)	21,180,638.27	24,051,010.13	88.1%
First Prior Year (2012-13)	21,710,321.19	24,642,828.34	88.1%
		Historical Average Ratio:	88.0%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the			
greater of 3% or the district's reserve			
standard percentage):	85.0% to 91.0%	85.0% to 91.0%	85.0% to 91.0%

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

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

Projected Year Totals - Unrestricted (Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 011, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2013-14)	25,015,134.49	31,330,360.36	79.8%	Not Met
1st Subsequent Year (2014-15)	24,627,559.35	30,401,443.58	81.0%	Not Met
2nd Subsequent Year (2015-16)	24,953,926.12	30,852,038.81	80.9%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation: (required if NOT met)	see MYP assumptions

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

NAME OF THE OWNER	First Interim Projected Year Totals	Second Interim Projected Year Totals		Change Is Outside
Object Range / Fiscal Year	(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Obic	ects 8100-8299) (Form MYPI, Line A2)			
Current Year (2013-14)	3,037,600.11	3,025,376.92	-0.4%	No
st Subsequent Year (2014-15)	2,750,733.56	2,848,858.49	3.6%	No
2nd Subsequent Year (2015-16)	2,750,733.56	2,615,252.09	-4.9%	No
Explanation:				
(required if Yes)				
Other State Revenue (Fund 01,	Objects 8300-8599) (Form MYPI, Line A3)		
Current Year (2013-14)	2,669,993.12	2,669,993.12	0.0%	No
st Subsequent Year (2014-15)	1,548,063.56	1,349,759.19	-12.8%	Yes
2nd Subsequent Year (2015-16)	1,583,669.02	1,380,803.65	-12.8%	Yes
Explanation: see (required if Yes)	MYP assumptions			•
- · · · · · · · · · · · · · · · · · · ·	Objects 8600-8799) (Form MYPI, Line A4			
Current Year (2013-14)	1,570,382.87	2,164,118.46	37.8%	Yes
st Subsequent Year (2014-15)	1,520,382.87	1,894,218.06	24.6%	Yes
nd Subsequent Year (2015-16)	1,520,652.87	1,894,218.06	24.6%	Yes
	MYP assumptions			
(required if Yes)				
Books and Supplies (Fund 01. 0	Objects 4000-4999) (Form MYP), Line B4)		
	Objects 4000-4999) (Form MYPI, Line B4	4,053,596.25	16.3%	Yes
Current Year (2013-14)			16.3% 15.2%	Yes Yes
Current Year (2013-14) Ist Subsequent Year (2014-15)	3,484,025.44	4,053,596.25		
Current Year (2013-14) Ist Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)	3,484,025.44 2,700,778.76	4,053,596.25 3,110,809.25	15.2%	Yes
Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)	3,484,025.44 2,700,778.76 2,768,298.23	4,053,596.25 3,110,809.25	15.2%	Yes
Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) Explanation:	3,484,025.44 2,700,778.76 2,768,298.23	4,053,596.25 3,110,809.25	15.2%	Yes
Current Year (2013-14) Ist Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) Explanation: (required if Yes)	3,484,025.44 2,700,778.76 2,768,298.23 MYP assumptions	4,053,596.25 3,110,809.25 3,185,441.03	15.2%	Yes
Current Year (2013-14) Ist Subsequent Year (2014-15) Ind Subsequent Year (2015-16) Explanation: (required if Yes) Services and Other Operating E	3,484,025.44 2,700,778.76 2,768,298.23	4,053,596.25 3,110,809.25 3,185,441.03 3,185,441.03	15.2%	Yes
Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) Explanation: (required if Yes) Services and Other Operating E Current Year (2013-14)	3,484,025.44 2,700,778.76 2,768,298.23 MYP assumptions	4,053,596.25 3,110,809.25 3,185,441.03	15.2% 15.1%	Yes Yes
Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) Explanation: (required if Yes)	3,484,025.44 2,700,778.76 2,768,298.23 MYP assumptions Expenditures (Fund 01, Objects 5000-598 3,576,776.04	4,053,596.25 3,110,809.25 3,185,441.03 99) (Form MYPI, Line B5) 3,711,902.17	15.2% 15.1% 3.8%	Yes Yes
Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) Explanation: (required if Yes) Services and Other Operating E Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)	3,484,025.44 2,700,778.76 2,768,298.23 MYP assumptions Expenditures (Fund 01, Objects 5000-598 3,576,776.04 3,182,109.06	4,053,596.25 3,110,809.25 3,185,441.03 3,185,441.03 99) (Form MYPI, Line B5) 3,711,902.17 3,391,122.90	15.2% 15.1% 3.8% 6.6%	Yes Yes Yes

Total Federal, Other State, and Other Local F Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) Total Books and Supplies, and Services and Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) 6C. Comparison of District Total Operating Rev DATA ENTRY: Explanations are linked from Section 6A 1a. STANDARD NOT MET - One or more projected subsequent fiscal years. Reasons for the project projected operating revenues within the standar Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: Other Local Revenue See MYP assump Other Local Revenue	7,277,976.10 5,819,179.99 5,855,055.45 d Other Operating Expendit 7,060,801.48 5,882,887.82 6,029,960.01 venues and Expenditure if the status in Section 6B is d operating revenue have che	7,765,498.42 6,501,932.15 6,657,950.89 s to the Standard Percentage R Not Met; no entry is allowed below. anged since first interim projections b	y more than the standard in one or n	
Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) Total Books and Supplies, and Services and Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) 6C. Comparison of District Total Operating Rev DATA ENTRY: Explanations are linked from Section 6A 1a. STANDARD NOT MET - One or more projected subsequent fiscal years. Reasons for the project projected operating revenues within the standar Explanation: Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: See MYP assump	7,277,976.10 5,819,179.99 5,855,055.45 d Other Operating Expendit 7,060,801.48 5,882,887.82 6,029,960.01 venues and Expenditure if the status in Section 6B is d operating revenue have che	6,092,835.74 5,890,273.80 tures (Section 6A) 7,765,498.42 6,501,932.15 6,657,950.89 s to the Standard Percentage R Not Met; no entry is allowed below. anged since first interim projections b	4.7% 0.6% 10.0% 10.5% 10.4% Range	Met Met Not Met Not Met Not Met Not Met
Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) Total Books and Supplies, and Services and Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) 6C. Comparison of District Total Operating Rev DATA ENTRY: Explanations are linked from Section 6A 1a. STANDARD NOT MET - One or more projected subsequent fiscal years. Reasons for the project projected operating revenues within the standar Explanation: Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: See MYP assump	7,277,976.10 5,819,179.99 5,855,055.45 d Other Operating Expendit 7,060,801.48 5,882,887.82 6,029,960.01 venues and Expenditure if the status in Section 6B is d operating revenue have che	6,092,835.74 5,890,273.80 tures (Section 6A) 7,765,498.42 6,501,932.15 6,657,950.89 s to the Standard Percentage R Not Met; no entry is allowed below. anged since first interim projections b	4.7% 0.6% 10.0% 10.5% 10.4% Range	Met Met Not Met Not Met Not Met Not Met
1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) Total Books and Supplies, and Services and Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) 6C. Comparison of District Total Operating Rev DATA ENTRY: Explanations are linked from Section 6A 1a. STANDARD NOT MET - One or more projected subsequent fiscal years. Reasons for the project projected operating revenues within the standar Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: See MYP assump	5,819,179.99 5,855,055.45 8 Other Operating Expendit 7,060,801.48 5,882,887.82 6,029,960.01 venues and Expenditure if the status in Section 6B is d operating revenue have che	6,092,835.74 5,890,273.80 tures (Section 6A) 7,765,498.42 6,501,932.15 6,657,950.89 s to the Standard Percentage R Not Met; no entry is allowed below. anged since first interim projections b	4.7% 0.6% 10.0% 10.5% 10.4% Range	Met Met Not Met Not Met Not Met Not Met
2nd Subsequent Year (2015-16) Total Books and Supplies, and Services and Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) 6C. Comparison of District Total Operating Rev DATA ENTRY: Explanations are linked from Section 6A 1a. STANDARD NOT MET - One or more projected subsequent fiscal years. Reasons for the project projected operating revenues within the standard Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: See MYP assump	5,855,055.45 I Other Operating Expendit 7,060,801.48 5,882,887.82 6,029,960.01 venues and Expenditure if the status in Section 6B is d operating revenue have che	5,890,273.80 tures (Section 6A) 7,765,498.42 6,501,932.15 6,657,950.89 s to the Standard Percentage R Not Met; no entry is allowed below. anged since first interim projections b	0.6% 10.0% 10.5% 10.4% ange by more than the standard in one or not be projections, and what changes,	Not Met Not Met Not Met Not Met
Total Books and Supplies, and Services and Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) 6C. Comparison of District Total Operating Rev DATA ENTRY: Explanations are linked from Section 6A 1a. STANDARD NOT MET - One or more projected subsequent fiscal years. Reasons for the project projected operating revenues within the standar Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: See MYP assump	Other Operating Expendit 7,060,801.48 5,882,887.82 6,029,960.01 Venues and Expenditure if the status in Section 6B is	tures (Section 6A) 7,765,498.42 6,501,932.15 6,657,950.89 s to the Standard Percentage R Not Met; no entry is allowed below. anged since first interim projections be	10.0% 10.5% 10.4% Range by more than the standard in one or not be projections, and what changes,	Not Met Not Met Not Met
Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) 6C. Comparison of District Total Operating Rev DATA ENTRY: Explanations are linked from Section 6A 1a. STANDARD NOT MET - One or more projected subsequent fiscal years. Reasons for the project projected operating revenues within the standar Explanation: Federal Revenue (linked from 6A	7,060,801.48 5,882,887.82 6,029,960.01 venues and Expenditure if the status in Section 6B is	7,765,498.42 6,501,932.15 6,657,950.89 s to the Standard Percentage R Not Met; no entry is allowed below. anged since first interim projections b	10.5% 10.4% Range By more than the standard in one or not be projections, and what changes,	Not Met Not Met
Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) 6C. Comparison of District Total Operating Rev DATA ENTRY: Explanations are linked from Section 6A 1a. STANDARD NOT MET - One or more projected subsequent fiscal years. Reasons for the project projected operating revenues within the standar Explanation: Federal Revenue (linked from 6A	7,060,801.48 5,882,887.82 6,029,960.01 venues and Expenditure if the status in Section 6B is	7,765,498.42 6,501,932.15 6,657,950.89 s to the Standard Percentage R Not Met; no entry is allowed below. anged since first interim projections b	10.5% 10.4% Range By more than the standard in one or not be projections, and what changes,	Not Met Not Met
1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) 6C. Comparison of District Total Operating Rev DATA ENTRY: Explanations are linked from Section 6A 1a. STANDARD NOT MET - One or more projected subsequent fiscal years. Reasons for the projected operating revenues within the standar Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: See MYP assump	5,882,887.82 6,029,960.01 venues and Expenditure if the status in Section 6B is	6,501,932.15 6,657,950.89 s to the Standard Percentage R Not Met; no entry is allowed below. anged since first interim projections b	10.5% 10.4% Range By more than the standard in one or not be projections, and what changes,	Not Met Not Met
2nd Subsequent Year (2015-16) 6C. Comparison of District Total Operating Rev DATA ENTRY: Explanations are linked from Section 6A 1a. STANDARD NOT MET - One or more projected subsequent fiscal years. Reasons for the project projected operating revenues within the standard Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: See MYP assump Other State Revenue (linked from 6A if NOT met) Explanation: See MYP assump	6,029,960.01 venues and Expenditure if the status in Section 6B is d operating revenue have ch	6,657,950.89 s to the Standard Percentage R Not Met; no entry is allowed below. anged since first interim projections b	10.4% ange by more than the standard in one or not be projections, and what changes,	Not Met
DATA ENTRY: Explanations are linked from Section 6A 1a. STANDARD NOT MET - One or more projected subsequent fiscal years. Reasons for the project projected operating revenues within the standard Explanation: Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: See MYP assump	if the status in Section 6B is	es to the Standard Percentage R Not Met; no entry is allowed below. anged since first interim projections b	y more than the standard in one or n	more of the current year or two
DATA ENTRY: Explanations are linked from Section 6A 1a. STANDARD NOT MET - One or more projected subsequent fiscal years. Reasons for the projected operating revenues within the standard Explanation: Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: See MYP assump	if the status in Section 6B is	Not Met; no entry is allowed below.	y more than the standard in one or n	
DATA ENTRY: Explanations are linked from Section 6A 1a. STANDARD NOT MET - One or more projected subsequent fiscal years. Reasons for the projected operating revenues within the standard Explanation: Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: See MYP assump	if the status in Section 6B is	Not Met; no entry is allowed below.	y more than the standard in one or n	
1a. STANDARD NOT MET - One or more projected subsequent fiscal years. Reasons for the project projected operating revenues within the standar Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: See MYP assump	d operating revenue have ch	anged since first interim projections b	the projections, and what changes,	
(linked from 6A	otions	n 6A above and will also display in the	в ехрапацоп вох веюм.	
if NOT met) 1b. STANDARD NOT MET - One or more total ope subsequent fiscal years. Reasons for the projected operating revenues within the standard projected operation: Explanation: Explanation: Explanation: See MYP assumption: See MPY assumption: See MPY assumption: See MPY assumption:	cted change, descriptions of and must be entered in Section	the methods and assumptions used in	n the projections, and what changes,	

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7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred sind	e first interim projections in the projected	d contributions for facilities maintenance funding as
required pursuant to Education Code sections 17584		

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance NOTE: AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated. 7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period. DATA ENTRY: Budget Adoption and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted. **Budget Adoption** Second Interim Contribution 1% Required Projected Year Totals Minimum Contribution (Fund 01, Resource 8150, (Form 01CSI, Item 7B1) Objects 8900-8999) Status OMMA/RMA Contribution 361,027.69 1,904,396.63 Met First Interim Contribution (information only) 2. 1,905,094.76 (Form 01CSI, First Interim, Criterion 7B, Line 1) If status is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)]) Other (explanation must be provided) Explanation: (required if NOT met

and Other is marked)

California Dept of Education SACS Financial Reporting Software - 2013.2.1 File: csi (Rev 09/12/2013)

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8. CRITERION: Deficit Spending

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

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

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

A. Calculating the District's Deficit Spending	Standard Percentage Le	evels		
ATA ENTRY: All data are extracted or calculated.				
		Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percen	ntages (Criterion 10C, Line 9)	24.0%	32.6%	38.8%
District's Deficit Spending S	tandard Percentage Levels			
(one-third of ava	allable reserve percentage):	8.0%	10.9%	12.9%
B. Calculating the District's Deficit Spending	Percentages			
econd columns.	Projected '	Year Totals		
	Net Change in	Total Unrestricted Expenditures		
+	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2013-14)	(1,132,095.41)		3.6%	Met
Ist Subsequent Year (2014-15)	2,510,284.30 2,564.396.84	30,401,443.58 30,852,038.81	N/A N/A	Met
Tid Subsequent Teal (2010-10)	2,304,330.04	30,032,030.01 [IN/A	Met
20 Commended of District Policit Spending	- At - 04			
C. Comparison of District Deficit Spending t	o the Standard			
DATA ENTRY: Enter an explanation if the standard is	not met			
Will be the control of orbinstating the control of	mot mot.			
1a. STANDARD MET - Unrestricted deficit spend	ing, if any, has not exceeded	the standard percentage level in a	any of the current year or two subsequen	t fiscal years.
ia. STANDAND WET - Officestricted deficit spend				
ra. STANDARD WET - Office titled deficit spend				
ia. OTANDAND WET - Officeaticled deficit sperio				
Explanation:				

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9.	CRIT	TERION:	Fund	and Ca	aeh Ra	lances

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

9A-1. Determining if the District's Gen	eral Fund Ending Balance is Positive		
DATA ENTRY: Current Year data are extract	ed. If Form MYPI exists, data for the two subsequent years v	will be extracted; if r	ot, enter data for the two subsequent years.
	Ending Fund Balance General Fund		
	Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status	
Current Year (2013-14)	9,820,980.09	Met	
1st Subsequent Year (2014-15)	12,331,264.41	Met	
2nd Subsequent Year (2015-16)	14,895,661.25	Met	
9A-2. Comparison of the District's En	ding Fund Balance to the Standard		
DATA ENTRY: Enter an explanation if the sta	andard is not met.		
1a. STANDARD MET - Projected gener	al fund ending balance is positive for the current fiscal year	and two subsequent	fiscal years.
Explanation:			
(required if NOT met)			
•			
B. CASH BALANCE STANDARD	D: Projected general fund cash balance will be pos	itive at the end o	of the current fiscal year.
9B-1. Determining if the District's End	ling Cash Balance is Positive		
DATA ENTRY: If Form CASH exists, data w	ill be extracted; if not, data must be entered below.		
	Ending Cash Balance		
	General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status	
Current Year (2013-14)	5,807,266.61	Met	
9B-2. Comparison of the District's En	ding Cash Balance to the Standard		
35-2. Comparison of the District's En	uning dasir balance to the dandard		
DATA ENTRY: Enter an explanation if the st	andard is not met.		
1a. STANDARD MET - Projected gener	ral fund cash balance will be positive at the end of the currer	nt fiscal year.	
Explanation:			
(required if NOT met)			
(required a rec't med)			

10. CRITERION: Reserves

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

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

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

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

_	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	3,898	3,898	3,898
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
 Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

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

1.	Expenditures and Other Financing Uses
	(Form 011, objects 1000-7999) (Form MYPI, Line B11)

- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year		
Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(2013-14)	(2014-15)	(2015-16)
40,832,054.18	37,683,344.42	38,257,691.96
i		
0.00	0.00	0.00
40,832,054.18	37,683,344.42	38,257,691.96
3%	3%	3%
1,224,961.63	1,130,500.33	1,147,730.76
0.00	0.00	0.00
1,224,961.63	1,130,500.33	1,147,730.76

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

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10C.	Calculating the	District's	Available	Reserve	Amount

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

Reserv	re Amounts	Current Year Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unres	tricted resources 0000-1999 except Line 4)	(2013-14)	(2014-15)	(2015-16)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties	1		
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	9,785,466.66	12,295,750.96	14,860,147.80
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.02)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount			
	(Lines C1 thru C7)	9,785,466.64	12,295,750.96	14,860,147.80
9.	District's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	23.97%	32.63%	38.84%
	District's Reserve Standard			
	(Section 10B, Line 7):	1,224,961.63	1,130,500.33	1,147,730.76
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Stand	t Reserve Amount to the Standard
---	----------------------------------

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

la.	STANDARD MET -	Available reserves	have met the	standard for	the current	year and tw	o subsequent fiscal ye	ears.
-----	----------------	--------------------	--------------	--------------	-------------	-------------	------------------------	-------

Explanation:			
(required if NOT met)			
	i		

SUPI	PLEMENTAL INFORMATION			
ΊΑΤΑ Ε	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.			
S1.				
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? No			
1b.	If Yes, identify the liabilities and how they may impact the budget:			
S2.	Use of One-time Revenues for Ongoing Expenditures			
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have			
ra.	changed since first interim projections by more than five percent?			
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:			
S3.	Temporary Interfund Borrowings			
1a.	Does your district have projected temporary borrowings between funds?			
	(Refer to Education Code Section 42603) Yes			
1b.	If Yes, identify the interfund borrowings:			
	Fund 130 (Cafeteria) temporarily borrows from Fund 010 (General) at times.			
S4.	Contingent Revenues			
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years			
	contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No			
1b	If Vac identify any of these revenues that are dedicated for appains evapores and evaluin how the revenues will be replaced as evapored.			
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:			

S5. Contributions

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

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

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

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated. First Interim Second Interim Percent Description / Fiscal Year (Form 01CSI, Item S5A) **Projected Year Totals** Change Amount of Change Status Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) Current Year (2013-14) (2,276,147.56) (2,323,579.60) 2.1% 47,432.04 Met (2,942,085.02) 1st Subsequent Year (2014-15) (2.714.489.20) 8.4% 227.595.82 Not Met 2nd Subsequent Year (2015-16) (2,819,308.00)(3,284,917.35) 16.5% 465,609.35 Not Met 1b. Transfers In, General Fund * Current Year (2013-14) 0.00 0.00 0.0% 0.00 Met 1st Subsequent Year (2014-15) 0.00 0.00 0.0% 0.00 Met

2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	101,152.00	0.00	-100.0%	(101,152.00)	Not Met
1st Subsequent Year (2014-15)	101,152.00	0.00	-100.0%	(101,152.00)	Not Met
2nd Subsequent Year (2015-16)	101,152.00	0.00	-100.0%	(101,152.00)	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occur	red since firs	st interim projection	is that may impact
the general fund operational budget?			

No	

CED	Status of the D	intrint's Drainet	ad Cantributions	Transfora	and Conital Dra	1004

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

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

Explanation: (required if NOT met)	see MYP assumptions	
		-

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

Explanation: (required if NOT met)		

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

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IC.		ansiers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal ransferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or
	Explanation: (required if NOT met)	see MYP assumptions
1d.	NO - There have been no ca	pital project cost overruns occurring since first interim projections that may impact the general fund operational budget.
	Project Information: (required if YES)	

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S6. Long-term Commitments

Identify all existing and new multiyear commitments1 and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

1 Include multiyear commitme	1 Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.					
S6A. Identification of the Distric	ct's Long-te	erm Commitments				
DATA ENTRY: If First Interim data ex Extracted data may be overwritten to other data, as applicable.	ist (Form 010 update long-	CSI, Item S6A), long-term commitr term commitment data in Item 2, a	ment data will be is applicable. If	e extracted and it no First Interim da	will only be necessary to click the appropata exist, click the appropriate buttons for	riate button for Item 1b. items 1a and 1b, and enter all
	 a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) 					
 b. If Yes to Item 1a, have ne since first interim projection 		(multiyear) commitments been inc	urred	No		
If Yes to Item 1a, list (or update benefits other than pensions	ate) all new a (OPEB); OP	nd existing multiyear commitment EB is disclosed in Item S7A.	s and required a	annual debt servio	ce amounts. Do not include long-term com	mitments for postemployment
Type of Commitment	# of Years Remaining	Funding Sources (Reve		Object Codes Us	sed For: abt Service (Expenditures)	Principal Balance as of July 1, 2013
Capital Leases Certificates of Participation						
General Obligation Bonds Supp Early Retirement Program						
State School Building Loans						
Compensated Absences						
Other Long-term Commitments (do no	ot include OF	PEB):		T	-1	
Land Purchase	3	Capital Outlay Fund 400		7438 & 7439		1,978,925
			-			
Type of Commitment (contin	ued)	Prior Year (2012-13) Annual Payment (P & I)	(201 Annual	nt Year 3-14) Payment & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases Certificates of Participation						
General Obligation Bonds Supp Early Retirement Program						
State School Building Loans						
Compensated Absences						
Other Long-term Commitments (cont	inued):					
Land Purchase		202,739		197,739	192,739	187,739
	al Payments: yment incre	202,739 ased over prior year (2012-13)?		197,739 No	No 192,739	187,739 No

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S6B. Comparison of the District's Annu	S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment					
DATA ENTRY: Enter an explanation if Yes.	DATA ENTRY: Enter an explanation if Yes.					
1a. No - Annual payments for long-term co	ommitments have not increased in one or more of the current and two subsequent fiscal years.					
Explanation: (Required if Yes to increase in total annual payments)						
Sec. Identification of Decreases to Fun	nding Sources Used to Pay Long-term Commitments					
DATA ENTRY: Click the appropriate Yes or No	o button in Item 1; if Yes, an explanation is required in Item 2.					
Will funding sources used to pay long-	-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?					
	No					
2. No - Funding sources will not decrease	se or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.					
Explanation: (Required if Yes)						

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A.	dentification of the District's Estimated Unfunded Liability for P	ostemployme	ent Benefits Other Than Pe	ensions (OPEB)	
	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First data in items 2-4.	Interim data that	exist (Form 01CSI, Item S7A)	will be extracted; otherwise, en	ter First Interim and Second
1.	 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) 		Yes		
	b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?				
			No		
	c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?		No		
			First Interim		
2.	OPEB Liabilities		(Form 01CSI, Item S7A)	Second Interim	
	a. OPEB actuarial accrued liability (AAL)		5,053,311.00	5,053,311.00	
	b. OPEB unfunded actuarial accrued liability (UAAL)		5,053,311.00	5,053,311.00	
	c. Are AAL and UAAL based on the district's estimate or an				
	actuarial valuation?	dia-	Actuarial	Actuarial	
	d. If based on an actuarial valuation, indicate the date of the OPEB valua	tion.	Jun 30, 2012	Jun 30, 2012	
3.	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alte Measurement Method Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)		First Interim (Form 01CSI, Item S7A) 687,609.00 687,609.00 687,609.00	Second Interim 687,609.00 687,609.00 687,609.00	
	 b. OPEB amount contributed (for this purpose, include premiums paid to a (Funds 01-70, objects 3701-3752) 	self-insurance i	fund)		
	Current Year (2013-14)		208,310.90	208,310.90	
	1st Subsequent Year (2014-15)		182,009.09	182,009.09	
	2nd Subsequent Year (2015-16)		130,634.00	130,634.00	
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)				
	Current Year (2013-14)		450,454.00	450,454.00	
	1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)		450,454.00 450,454.00	450,454.00 450,454.00	
	d Number of religious receiving ODER honofits			a	
	d. Number of retirees receiving OPEB benefits Current Year (2013-14)		34	34	
	1st Subsequent Year (2014-15)		26	26	
	2nd Subsequent Year (2015-16)		20	20	
4.	Comments:				

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

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

S8. Status of Labor Agreements

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

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

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

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

88A. C	Cost Analysis of District's Labor	Agreements - Certificated (Non-ma	anagement) Employe	es		
ΛΑΤΑ Ι	ENTRY: Click the appropriate Yes or	No button for "Status of Certificated Labor	Agreements as of the Dr	avious Deportis	on Period " There are no extract	ions in this section
			Agreements as of the Fr	evious reportir	ig Fellou. There are no extract	ons in this section.
i tatus Vere a	of Certificated Labor Agreements a ill certificated labor negotiations settle	as of the Previous Reporting Period as of first interim projections?		Yes		
		complete number of FTEs, then skip to s	ection S8B.			
	If No,	continue with section S8A.				
ertific	ated (Non-management) Salary an	d Benefit Negotlations				
		Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	r of certificated (non-management) fu uivalent (FTE) positions	190.0	1	96.0	196.0	196.
1a.	Have any calany and hanefit negotic	itions been settled since first interim proje	otions?	n/a		
ıa.		, and the corresponding public disclosure			complete questions 2 and 3	
	If Yes	, and the corresponding public disclosure complete questions 6 and 7.				
1b.	Are any salary and benefit negotiation	ons still unsettled? , complete questions 6 and 7.		No]	
	11 163	, complete questions o and 7.		140	1	
	ations Settled Since First Interim Projections				7	
2a.	Per Government Code Section 3547	7.5(a), date of public disclosure board me	eting:		J	
2b.	certified by the district superintende]	
	If Yes	, date of Superintendent and CBO certification	ation:		J	
3.	Per Government Code Section 354 to meet the costs of the collective but	7.5(c), was a budget revision adopted argaining agreement?		n/a		
	if Yes	, date of budget revision board adoption:]	
4.	Period covered by the agreement:	Begin Date:		End Date:		
5.	Salary settlement:		Current Year		1st Subsequent Year	2nd Subsequent Year
		_	(2013-14)		(2014-15)	(2015-16)
	Is the cost of salary settlement inclu projections (MYPs)?	L				<u> </u>
	Total	One Year Agreement				
	Total	cost of salary settlement				
	% cha	ange in salary schedule from prior year or				
		Multiyear Agreement				
	Total	cost of salary settlement				
		ange in salary schedule from prior year enter text, such as "Reopener")				
	,	fy the source of funding that will be used t	o support multiyear salar	y commitments	:	L., .,
			•			
	l .					

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

Negoti	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
_		Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7.	Amount included for any tentative salary schedule increases			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certin	cated (Non-management) Health and Welfare (H&W) Benefits	(2013-14)	(2014-15)	(2015-16)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
	cated (Non-management) Prior Year Settlements Negotiated First Interim Projections			
	y new costs negotiated since first interim projections for prior year rents included in the interim?			
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
048	and all the second seco	Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
				•
Certifi 1. 2.	cated (Non-management) Step and Column Adjustments Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments			•
1.	Are step & column adjustments included in the interim and MYPs?			•
1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments	(2013-14)	(2014-15)	(2015-16)
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments		(2014-15)	•
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2013-14) Current Year	(2014-15)	(2015-16) 2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2013-14) Current Year	(2014-15)	(2015-16) 2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements)	(2013-14) Current Year	(2014-15)	(2015-16) 2nd Subsequent Year
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired	(2013-14) Current Year	(2014-15)	(2015-16) 2nd Subsequent Year
1. 2. 3. Certifi 1. 2. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired	(2013-14) Current Year (2013-14)	(2014-15) 1st Subsequent Year (2014-15)	(2015-16) 2nd Subsequent Year (2015-16)
1. 2. 3. Certifi 1. 2. CertifiList oti	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2013-14) Current Year (2013-14)	(2014-15) 1st Subsequent Year (2014-15)	(2015-16) 2nd Subsequent Year (2015-16)
1. 2. 3. Certifi 1. 2. CertifiList oti	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2013-14) Current Year (2013-14)	(2014-15) 1st Subsequent Year (2014-15)	(2015-16) 2nd Subsequent Year (2015-16)
1. 2. 3. Certifi 1. 2. Certifit	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2013-14) Current Year (2013-14)	(2014-15) 1st Subsequent Year (2014-15)	(2015-16) 2nd Subsequent Year (2015-16)
1. 2. 3. Certifi 1. 2. Certifit	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2013-14) Current Year (2013-14)	(2014-15) 1st Subsequent Year (2014-15)	(2015-16) 2nd Subsequent Year (2015-16)
1. 2. 3. Certifi 1. 2. CertifiList oti	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2013-14) Current Year (2013-14)	(2014-15) 1st Subsequent Year (2014-15)	(2015-16) 2nd Subsequent Year (2015-16)
1. 2. 3. Certifi 1. 2. Certifit	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2013-14) Current Year (2013-14)	(2014-15) 1st Subsequent Year (2014-15)	(2015-16) 2nd Subsequent Year (2015-16)

S8B. 0	Cost Analysis of District's Labor Agr	eements - Classified (Non-ma	anagement) Employees		
DATA I	ENTRY: Click the appropriate Yes or No bu	tton for "Status of Classified Labor	Agreements as of the Previous	Reporting Period." There are no extracti	ons in this section.
			section S8C. Yes		
Classif	fled (Non-management) Salary and Bene	•			
		Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Numbe FTE po	r of classified (non-management) sitions	159.0	159.0	159.0	159.0
1a.	If Yes, and	the corresponding public disclosure	e documents have been filed wit	h the COE, complete questions 2 and 3. with the COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations st If Yes, com	ill unsettled? plete questions 6 and 7.	No		
Negotia 2a.	ations Settled Since First Interim Projection Per Government Code Section 3547.5(a),		eeting:		
2b.	Per Government Code Section 3547.5(b), certified by the district superintendent and If Yes, date				
3.	Per Government Code Section 3547.5(c), to meet the costs of the collective bargain if Yes, date		n/a		
4.	Period covered by the agreement:	Begin Date:	E	End Date:]
5.	Salary settlement:	_	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Is the cost of salary settlement included in projections (MYPs)?	n the interim and multiyear			
		One Year Agreement			
	Total cost of	of salary settlement			
	% change i	n salary schedule from prior year			
		Multiyear Agreement			,
	Total cost of	of salary settlement			<u></u>
		n salary schedule from prior year text, such as "Reopener")	*		
	Identify the	source of funding that will be used	to support multiyear salary com	nmitments:	
Negoti	ations Not Settled	r		1	
6.	Cost of a one percent increase in salary a	and statutory benefits	Current Year	1st Subsequent Ver-	2nd Subagguest Vees
7.	Amount included for any tentative salary	schedule increases	(2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

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Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
4 Are each of LISTA! honofit abangon included in the interior and 14VD-0			
Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			
Classified (Non-management) Prior Year Settlements Negotiated Since First Interim			
are any new costs negotiated since first interim for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
Classified (Non-management) Step and Column Adjustments	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			
Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Siassinad (Non-managament) Attituon (layons and retirements)	(2013-14)	(2014-13)	(2015-10)
Are savings from attrition included in the interim and MYPs?			
Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			
Classified (Non-management) - Other List other significant contract changes that have occurred since first interim and the	he cost impact of each (i.e., hours o	f employment, leave of absence, bonu	ses, etc.):
8	F-9-F		

S8C. C	ost Analysis of District's Labor Agre	ements - Management/Supe	rvisor/Confid	lential Employe	es	<u></u>	
DATA E	NTRY: Click the appropriate Yes or No but ection.	ton for "Status of Management/St	pervisor/Confid	lential Labor Agre	ements as of the Previous Report	ing Period." There are no extr	actions
Status	of Management/Supervisor/Confidential	Labor Agreements as of the Pr	evious Reporti	ng Period			
Were a	Il managerial/confidential labor negotiations		ons?	n/a			
	If Yes or n/a, complete number of FTEs, the If No, continue with section S8C.	en skip to S9.					
	ii No, continue with section 360.						
Manage	ement/Supervisor/Confidential Salary an	d Benefit Negotlations					
		Prior Year (2nd Interim)		nt Year	1st Subsequent Year	2nd Subsequent \	/ear
	1	(2012-13)	(201	3-14)	(2014-15)	(2015-16)	
	r of management, supervisor, and ntial FTE positions	29.0		29.0		29.0	29.0
Cominge	Initial FTE positions	29.0		25.0		25.0	25.0
1a.	Have any salary and benefit negotiations I	peen settled since first interim pro	jections?				
	If Yes, comp	lete question 2.		n/a			
	If No, compl	ete questions 3 and 4.					
1b.	Are any salary and benefit negotiations sti			n/a			
	ii res, comp	elete questions 3 and 4.					
Negotia	ations Settled Since First Interim Projections	<u>s</u>					
2.	Salary settlement:		Curre	nt Year	1st Subsequent Year	2nd Subsequent	Year
		1	(201	3-14)	(2014-15)	(2015-16)	
	Is the cost of salary settlement included in	the interim and multiyear					
	projections (MYPs)?	facility actilization					
	Total cost o	f salary settlement					
	Change in s	alary schedule from prior year					
		ext, such as "Reopener")					
Noneth	-ti blad Cambad						
Negotia	ations Not Settled Cost of a one percent increase in salary a	nd statutory benefits					
٥.	Cost of a one percent morease in salary a	ne statetory bonoms					
				nt Year	1st Subsequent Year	2nd Subsequent	Year
	A	the date to be a second	(20	13-14)	(2014-15)	(2015-16)	
4.	Amount included for any tentative salary s	chedule increases					
_	ement/Supervisor/Confidential			nt Year	1st Subsequent Year	2nd Subsequent	Year
Health	and Welfare (H&W) Benefits		(20	13-14)	(2014-15)	(2015-16)	
1.	Are costs of H&W benefit changes include	ed in the interim and MYPs?					ì
2.	Total cost of H&W benefits					-	
3.	Percent of H&W cost paid by employer						
4.	Percent projected change in H&W cost or	ver prior year					
Manac	jement/Supervisor/Confidential		Curre	ent Year	1st Subsequent Year	2nd Subsequent	Year
	nd Column Adjustments		(20	13-14)	(2014-15)	(2015-16)	
1.	Are step & column adjustments included	in the hudget and MVDe2					
2.	Cost of step & column adjustments	in the budget and wires?					
3.	Percent change in step and column over	prior year					
Manag	gement/Supervisor/Confidential		Curre	ent Year	1st Subsequent Year	2nd Subsequent	Vear
_	Benefits (mileage, bonuses, etc.)			13-14)	(2014-15)	(2015-16)	
			,				
1.	Are costs of other benefits included in the	interim and MYPs?					
2.	Total cost of other benefits						
3.	Percent change in cost of other benefits of	очег рпог уеаг	L		1		

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

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S9. Status of Other Funds

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

S9A. I	dentification of Other Fun	ds with Negative Ending Fund Balances	
DATA I	ENTRY: Click the appropriate b	outton in Item 1. If Yes, enter data in Item 2 and provide the re	eports referenced in Item 1.
1.	Are any funds other than the goalance at the end of the curr	general fund projected to have a negative fund ent fiscal year?	No
	If Yes, prepare and submit to each fund.	the reviewing agency a report of revenues, expenditures, and	d changes in fund balance (e.g., an interim fund report) and a multiyear projection report for
2.		name and number, that is projected to have a negative endin- when the problem(s) will be corrected.	g fund balance for the current fiscal year. Provide reasons for the negative balance(s) and
			,
			4

13 63115 0000000 Form 01CSI

				_
ADD	ITIONAL FISCAL IND	ICATORS		
The followay	lowing fiscal indicators are desi ert the reviewing agency to the	gned to provide additional data for reviewing agencies. A "Yes" and need for additional review.	wer to any single indicator does not necessarily suggest a cause for concern, bu	
DATA E	ENTRY: Click the appropriate Y	es or No button for items A2 through A9; Item A1 is automatically c	ompleted based on data from Criterion 9.	
Δ1	Do cash flow projections show	v that the district will end the current fiscal year with a		
Αι.	negative cash balance in the	general fund? (Data from Criterion 9B-1, Cash Balance,	No	
	are used to determine Yes or	No)		
A2.	Is the system of personnel po-	sition control independent from the payroll system?		
			Yes	
A3.	Is enrollment decreasing in bo	oth the prior and current fiscal years?		
			No	
A4.	Are new charter schools open	ating in district boundaries that impact the district's		
	enrollment, either in the prior	or current fiscal year?	No	
A5.	Has the district entered into a	bargaining agreement where any of the current		
		the agreement would result in salary increases that rojected state funded cost-of-living adjustment?	No	
	are expected to exceed the pr	ojected state turided 605t-01-fitting dajustine fit		
A6.	Does the district provide unca	apped (100% employer paid) health benefits for current or		
	retired employees?		No	
A7.	Is the district's financial syste	m independent of the county office system?		
			No	
A8.	Does the district have any rep	ports that indicate fiscal distress pursuant to Education		
	Code Section 42127.6(a)? (If	Yes, provide copies to the county office of education.)	No	
A9.		hanges in the superintendent or chief business		
	official positions within the las	st 12 months?	No	
When	providing comments for addition	nal fiscal indicators, please include the item number applicable to ϵ	ach comment.	
	Comments:			
	(optional)			

End of School District Second Interim Criteria and Standards Review

Technical Reviews

SACS2013ALL Financial Reporting Software - 2013.2.1 3/6/2014 2:19:29 PM

13-63115-0000000

Second Interim 2013-14 Projected Totals Technical Review Checks

Central Union High

Imperial County

Following is a chart of the various types of technical review checks and related requirements:

- F Fatal (Data must be corrected; an explanation is not allowed)
 W/WC Warning/Warning with Calculation (If data are not correct,
 correct the data; if data are correct an explanation
 is required)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

EXCEPTION

Explanation: see detailed Excel spreadsheet of Cash Flow

Checks Completed.

2013-2014 Estimated Cash Flow

budgets/Cash Flow Worksheet 13-14 as of 2014-03-11 2nd Interim

CENTRAL UNION HIGH SCHOOL DISTRICT - CASH FLOW DETAIL FISCAL YEAR 2013-2014

		_	BEGINNII	BEGINNING CASH	6,446,608.57	9,804,790,92	9,925,889,83	10,978,145.70	10,296,361,63	10,344,961,61	14,508,111.99 11,364,067.49	11,364,067,49	10,607,701,78 11,232,906,04	_	10,140,514,55	6,765,717,38		
	Ä	RE. OBJ. MGR	MGR	2013-2014	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
	1						~	ш	ပ	ш	_	۵	F	S				
					4,55%	4.56%	8.19%	8.19%	8.19%	8.19%	8.19%	8.95%	8.75%	6.61%	9600'0	3,16%	77.52%	22.48%
State Aid - Revenue Limit	0000	0000 8011 0000	0000	23.841.329.00	1,084,871.00	1,084,871,00	1,952,768.00	1,952,768.00	1,962,768.00	1,952,768.00	1,852,788.00	2,133,764.00	2,087,271.45	1,574,730.35	00.0	751,417.73	18,480,765.53	5,360,563.47
			-	_	9600.0		24.92%	9600'0	9600'0	24.92%	9600'0	0.00%	25.00%	9600.0	9600'0	25.16%	100.00%	%00.0
State Aid - EPA	0000	0000 8012 0000	0000	4,334,274.00	00.00	0.00	1,080,095.00	00.00	0.00	1,080,095.00	0.00	00:00	1,083,568.50	00.0	0.00	1,090,515.50	4,334,274.00	0.00
					960	360	%0	36	360	36	%6	100%	960	%0	960	960	100%	960
State Aid - Prior Year	0000	0000 8019 0000	0000	(4,167.00)	00.0	0.00	00.00	00:0	000	000	00:00	(4,167.00)	000	00.0	00.00	00.00	(4,167.00)	0.00
			-		0.00%	96000	0.00%	18.80%	9600'0	59.54%	2.55%	9600'0	9600'0	19.11%	9600'0	9,0000	100.00%	9600'0
peal Property Taxes	0000	8077	0000	2,205,749.00	00.0	0.00	00.00	414,683.31	00.0	1,313,235.23	56,267.81	00.0	0000	421,562.85	00.0	0.00	2,205,749.00	0.00
					#DIVVO!	#DIV/Oi	#DIV/O!	#DIVVO!	#DIV/OI	#DIV/OH	HDIV/OH	#DIV/OF	#DIV/OI	#DIV/O!	#DIVVO!	#DIVADI	#DIVVO!	#DIVVOI
Other Non Revenue	0000	0000 8077 0000	0000	000	0000	0.00	0.00	00.00	00.0	0000	00.00	000	00.0	00.0	0.00	00.00	0.00	00.0
TOTAL REVENUE LIMIT SOURCES 8010-8099		8		30.377.185.00 1.084.871.00 1.084.	1.084.671.00	871.00	3,032,863,00 2,367,451,31	2.367,451,31	1,952,758.00	4,346,088,23	2,009,035,81	2,129,597.00	3,170,839.95	1,996,293.00	00.0	1,841,833,23	25,016,621,53	5,360,563.47

				9,000%	%0000	%00.0	9600'0	0.00%	9600'0	9600'0	96000	51,15%	9600'0	25,58%	9600'0	76.73%	23.27%
Special Education-IDEA	3310 8181	181 0000	00 587,774 00	00.00	00.0	00.00	00.00	0.00	0.00	00 0	00.00	300,660.10	00.00	150,330.05	00.00	450,990.15	136,783.85
				9600'0	0	9600.0	9,0000	0.00%	0.00%	0.00%	0.00%	0.00%	9600'0	0.00%	0.00%	0.00%	100.00%
Special Education Mental Health 3327 8182	3327 8	_	0000 98,129.00	00.00	0.00	0.00	00.00	00:00	0.00	00.00	0.00	00:00	00:0	00.00	0.00	0.00	98,129.00
				0.22%	9600 0	%00'0	9600'0	19.64%	9600.0	9600'0	0.00%	9600'0	9600'0	Ů	0.00%	19.86%	80,14%
Morant Education	3060 8285		275,641.00	4,		00.0	00.0	54,134.36	00:0	00.0	0.00	00.0	00:00	00.0	0.00	54,730.14	220,910.86
				3.93%		59.03%	%00.0	9600'0	9600:0	9600.0	0.00%	0.00%	9600'0	0.00%	9600.0	62.95%	37.05%
Migrant-Summer	3061 8:	8285 000	188,181.42	7,392.30	00:00	111,074.61	00.0	00.00	0.00	00:00	0.00	00.00	0.00	0.00	00.00	118,466.91	69,714.51
				9600.0	96000	9600.0	9600 0	96000	9600 0	100.00%	0.00%	96000	%00.0	9600'0	9600'0	100.00%	0.00%
Advanced Placement-Fed	0002 8290	290 0000	12,330.00			00.0	00.00	00.0	00.0	12,330.00			00.0	0.00	00.00	12,330.00	0.00
		-		Ľ		96000	9600.0	9600:0	9600'0	9600'0	0.00%	0.00%	9600'0		9600.0	0.00%	100,00%
Medi-Cal Administration	0014 8290		22,994.65	00:00	00'0	00.00	00.00	0.00	0.00	0.00	0.00	00:00	00.00	0.00	00.0	00.00	22,994.65
				9600 0	9600'0	96000	96000	9600.0	21.44%	9600'0	9600'0	9600'0	9600'0	9600.0	9600'0	21.44%	78.56%
Title	3010 8290		0000 1,071,972.35	0000		00.0	00.0	Color of	229,879.00	00.00	0.00	0.00	00.00	00.0	00.0	229,679.00	842,083.35
				26.10%		28.42%	9600:0	0.00%	0.00%	96000	0.00%		9600'0	0.00%	9600'0	54.52%	45.48%
Program Improvement Grant	3185 87	8290 000	263,871.90	8		75,000.00	00.00		00:00	00.0	0.00	0.00	0.00	00.00	00:00	143,871.90	120,000.00
				%00.0		9600.0	9600'0	0.00%	9600'0	9600'0	9600'0	9,00.0	%00'0	9600.0	9600'0	9,000	100,00%
Voc Education	3550 60	8290 0000	103,292,00	000	00.0	00.00	00.0	0.00	0.00	00.00	00.0	00.00	00:00	00.00	00.00	00.0	103,292 00
		_		9,000		9600'0	9,000	0.00%	5.02%	9600'0	0.00%	22.83%	0.00%	0.00%	22.54%	50.39%	49.61%
Title II. Part A - Teacher Quality 4035	4035 B.	8290 000	198,888.85	00.00		00:00	0.00	00:00	9,985.00	00:00	00:00	45,411.25	00:0	0.00	44,825.50	100,221.75	98,667.10
				#DIVVOI	#DIVIO!	#DIV/OH	#DIVAN!	#DIVIO!	#DIV/Oi	#DIV/OH	#DIV/OI	#DIV/O	#DIV/OI	#DIV/OH	#DIV/DI	IO/AIG#	#DIVIO!
Title II, Part D - Enhancing Ed	4045 8290	280 0000	00 0	000	00.00	0.00	00 0	00.0	00.0	0.00	000	000	00.0	0.00	000	000	00.0
				/AIO#	IO/AIG#	#DIAVOi	#DIV/OI	#DIA/IO	#DIA/O	#DIV/Gi	#DIV/OI	#DIA/IO	#DIA/Oi	#DIA/0i	#DIA/0i	#DIV/DI	#DIV/0i
ARRA Title II Part D	4047 8290	290 0000	00.0	1,447.00	(1,447.00)	0.00	0.00	0.00	0.00	0.00	00.0	0.00	0.00	00:0	00.0	0.00	0.00
				10.12%	%00.0	%00 0	9600'0	9600'0	25.72%	9600'0	0.00%	10.89%	9600'0	9600'0	10.89%	94.29 29	42.36%
Title III Immigrant Ed Program	4201	8290 0000	27,318.65	2		00 0	000	0.00	7,028.00	0.00	00.0	2,975.00	00:0	00.0	2,975.00	15,741.85	11,577 00
		H		9,000		9600'0	9400:0	9600'0	26.09%	9600.0	%00'0	21.66%	0.00%	0.00%	21.66%	69.41%	30.59%
Title III. EIA	4203 83	8290 000	0000 142,053.15	5 0.00	00.00	00:00	0.00	00:00	37,064 00	0.00	0.00	30,766.20	00.0	00.00	30,766.20	98,596.40	43,456.75
				24.19%	9600 0	3.27%	40.82%	8.81%	18.68%	9600'0	%00.0	9600'0	9600'0	0.00%	5 53%	101.70%	-1.70%
Medi-Cal Billing Option	5640 8290	290 0000	17,000.00	4,111.54	000	556 44	6,958.17	1,497.77	3,175.83	00.00	00.0	00.00	00.00	00.00	901 12	17,288.87	(288.87)
				11.79%	7	9600'0	96000	9600.0	0.00%	9600.0	0.00%	0.00%	0.00%	0.00%	0.00%	89.61%	10.39%
Gear Up	5819 8290	280 0000	15,929.95	1,878.09	12,396.46	00:00	0.00	00:00	0.00	0.00	00.00	00.0	00.00	00.00	00:00	14,274.55	1,655.40
TOTAL FEDERAL 8100-8299			3,025,376.92	2 87,062.28	10,949.46	186,831,05	6,956.17	55,632.13	287,129,83	12,330.00	000	3/8/812.55	800	20.00.0.00L	78,766,87	25.185,862,T	1,766,960.60

	Ä	OBJ. MGR.	BUDGET STATUS 3R. ACTUALS	S	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
						œ	ш	ပ	ш	-	۵	H	ဟ				
				9600.0	%00:0	9600.0	%00.0	9600 0	100.85%	9600.0	96000	-0.95%	9600'0	9600'0	9600.0	100.00%	9600'0
Economic Impact Aid	7090	8990	0000 74,296.00	000	0.00	00.00	0.00	00.0	75,001.28	000	0.00	(705 28)	00.00	00.0	00 0	74,296.00	000
				0.00%			0.00%	0.00%	100.95%	0.00%		-0.95%	9600.0	9600.0	0.00%	100.00%	9600'0
Economic Impact Aid	7091	7091 8990 00	0000 (74,296 00)	00:0	0.00	00.0	00.0	00.00	(75,001.28)	00.0	0.00	705.28	00.00	00.0	00:00	(74,296.00)	00.0
				#DIVVOI	#DIV/O!	#DIVVO!	#DIV/OH	#DIV/OF	#DIVIO!	#DIVIOR	#DIV/O	9600'0	9600 0	#DIVIO!	#DIV/Of	#DIVID!	#DIVIO!
Mandated Cost Reimbursements 0000 8550	0000	8550 0000	00.0		1		000	00.0	00.0	00.0	00.0	000	00 0	00.0	00.00	000	00.0
		_		0.00%			0.00%	9600.0	0.00%	36.65%	0.00%	0.00%	25.00%	0.00%	0.00%	61.65%	38.35%
Lottery	1100	1100 8560 00	0000 504,481.00	0.00	0.00	0.00	00.00	00.00	00.00	184,909.60	00:00	00.0	126,115.25	00.00	0.00	311,024.85	193,438.15
				9600'0	9600.0		9600:0	9600'0	9,000	3,15%		%00 0	96000	0.00%	0.00%	3.15%	98 85%
Lottery- instruction	6300	6300 8580 0000	121,482.00	000	00.0	00.0	000	000	0.00	3,827.12	00 0	000	00 0	00.00	00.0	3,627.12	117,654.88
				124.94%	,		96000	0.00%	0.00%	0.00%	47.85%	0.00%	0.00%	9,000	0.00%	100.00%	9,000.0
All Other State Revenues	0000	0000 8580 0000	166,773.00	208,373.00	38,199.00	0.00	00:00	00:00	0.00	00.00	(79,799.00)	0.00	00.0	00.00	00.00	166,773.00	00.0
				77.01%		9600'0	9600'0	9600.0	0.00%	9600 0	9600.0	0.00%	9600 0	9600.0	%00 D	100 00%	%00.0
Adult Education	0000	0000 8590 6390	90 232,883.00	178,356.00	53,537.00	000	000	0.00	0.00	00.0	00.0	00 0	00 0	0.00	00.00	232, 893 00	000
				0.00%		9600.0	9600:0	9600'0	0.00%	0.00%	100.00%	0.00%	0.00%	9600'0	9600'0	100.00%	9600.0
	0000	0000 8590 6405	05 64,275.00	00.00	0.00	00.00	0.00	00.0	0.00	0.00	64,275.00	00.00	00.00	0.00	0.00	64,275.00	0.00
				78.55%		0.00%	9600:0	96000	0,00%	0.00%	9600.0	0.00%	9600:0	9600.0	9600:0	100.00%	9,0000
GATE	0000	0000 8590 71	7140 11,859.00	6	1.4		00:00	00.00	0.00	0.00	0.00	0.00	00.00	00.00	00.00	11,859.00	00.0
				9600'0		%00.0	9600:0	9600'0	9600'0	0.00%	100.00%	9600'0	9600'0	9600'0	9600 0	100.00%	0.00%
	0000	0000 8590 7394	15,524.00	0.00	0.00	0000	00:00	00'0	00.00	00.00	15,524.00	000	00.00	00.00	00'0	15,524.00	000
		H			9600'0	9600'0	9600:0	9600.0	0.00%	0.00%	9,000	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%
Prop 39	6320	6320 8590 00	0000 194,798.00	0000	0.00	0.00	00.00	00.0	00:00	00.00	0.00	00.00	00.0	00.00	194,798.00	194,798.00	00.00
				%00.0			9600'0	96000	9600'0	0.00%	9600'0	0.00%	9600'0	9,0000	0.00%	9600'0	100.00%
Cal Health Science Bld Ptj	8378	6378 8590 0000	00 22,500.00	0.00	000	0.00	00:00	00.00	00.0	000	00.0	00.00	000	00.00	000	00:00	27,500 00
		H		33.56%	0.00%		0.00%	0.00%	9600'0	0.00%	9600.0	0.00%	0.00%	9600.0	0.00%	33.56%	68.44%
CA Partnership Academies	6385 8590	8590 0000	00 53,640.00	18,001.92	0.00	00.0	00.00	0.00	00.00	00.0	00:00	0.00	00.0	00.00	0.00	18,001.92	35,638.08
				#DIV/OI	#DIVIO!	#DIV/OI	#DIV/OI	#DIV/OH	#DIV/Of	#DIV/Oi	#DIV/OI	HDIVION	#DIVVO!	#DIV/OH	#DIV/OI	#DIVVO!	#DIVID!
Special Ed (State PY 6 c/o)	0099	6500 8590 0000	00.0	00.0	0.00	00.0	00.00	00.00	0.00	0.00	00.00	000	00.00	00.0	0.00	000	000
				9,000		_	17.17%	9600'0	9600'0	0.00%	0.00%	0.00%	9600'0	0.00%	9600.0	88.78%	11.22%
Special Ed-Mental Health	6512 8590	8590 0000	161,805.92	00.0	115,871.99	00.0	27,785.75	0.00	00.00	00.0	00.0	00.00	0.00	00.00	000	143,657.74	18,148.18
				9,000	0.00%		%00 0	96000	75.00%	0.00%	%00.0	0.00%	%000	%00 0	9600.0	75.00%	25.00%
Ag Vocational Incentive Grant	7010 8590	8590 0000	3,900.00	000	0.00	0.00	00.00	00.00	2,700 00	00.0	00.00	00.00	000	00.0	000	2,700 00	00 008
				33.74%	0.00%	0.00%	0.00%	9600.0	9600'0	27.32%	9,000	0.00%	9600'0	0.37%	9600:0	61,43%	38.57%
Partnership Academey	7220	7220 8580 0000	00 258,631.20	86,585.95	0.00	0.00	0.00	0.00	00:0	70,110.00	00.00	00:0	00.0	940.00	00:0	157,635.95	98,995.25
				9600'0	0.00%	49 70%	9600'0	50,24%	9600'0	0.00%	9600.0	%00 0	0.00%	%000	96000	100.00%	9600 0
Common Core State Standards 7405 8590 0000	7405	8590 00	00 824,751 00	000	0.00	410,400.00	000	414,351.00	000	0.00	00 0	000	000	000	00.00	624,751.00	00 0
TOTAL OTHER STATE			2.669.993.12	501.631.87	210,151,99	410,400,00	27,786.75	414,351.00	2,700.00	258,846.72	00'0	00.0	128,115.28	940.00	194,798.00	2,147,720.58	522,272.54
	ŭ.	OR.) MGR	BUDGET STATUS	Y IUI Y	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
			1				1	-									

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						œ	ш	ပ	Ш	_	٩	-	S				300
				%000	9600.0	9600 0	96000	%00.0	100.00%	9600'0	%00'0	%00 D	96000	96000	9,000	100.00%	9600'0
RDA	9140 86	9140 8625 0000	53,009.60	000		00.0	00.00	0.00	53,009.60	000	00.0	0.00	0.00	00.00	0.00	53,009.60	0.00
				9600'0	·	0.00%	0.08%	0.94%	38,36%	0.00%	0.28%	0.00%	9600.0	9600'0	12.10%	53.42%	46.58%
Rents & Leases	0000 8650	50 0000	124,000.00	0.00	2,062.50	00:0	100.00	1,160.00	47,568.00	00:00	350.00	00.00			15,000.00	66,240.50	57,759,50
				9600'0	9600'0	96000	24.30%	96000	9600.0	33.25%	9600'0	9600.0	25 00%	9600'0	9600 0	82.54%	17.40%
Interest	0000	0000 0000 0000	50,000.00	00 0	000	000	12,147,86	00.00	000	16,624.81	000	000	12,500.00	00.0	00.00	41,272.46	8,727.54
		Ĺ	L	9600'0		0.00%	10.30%	0.00%	9600'0	12.87%	0.00%	48.50%	14,18%	0.00%	0.00%	85.84%	14.16%
ROP	0000 8677	77 6350	830,781.00	00.00	00'0	00.00	85,563.00	00:00	00:00	106,954.00	0.00	402,965.00	117,649.50	0.00	0.00	713,131.50	117,649.50
				5.33%	12.24%	0.10%	13.19%	18.37%	3,14%	26.51%	2.03%	0.00%	9600:0	0.00%	9600:0	80.91%	19.09%
Other Local Revenue	0000	0000 6698 0000	98,453.00	5,251.80	12,047.31	100.00	12,983.84	18,090.08	3,087,61	26,103.66	1,994.44	0.00	00.0	0.00	00.00	79,658.74	18,794.28
			2000	9600.0		1.11%	%00.0	9600.0	96000	96000	%00 0	%00'0	96000	96000	%00 0	1.11%	96.89%
CLINS IID-Grantidonations/less II 0000 8699 0045	0000	39 0045	18.506.89	000		204 69	00.0	0.00	000	00.0	0.00	000	00.0		00 0	204 89	18,302.00
			L	9600.0	9600.0	0.00%	100.00%	0.00%	9600.0	9600.0	9600.0	9600'0			9600.0		0.00%
SHS-donations/lent book	0000	0000 8699 0047	111.01	00.0	00.0	0.00	111.01	0.00	00:00	0.00	00.00	0.00	00.00	00.00	00.0	111.01	00.00
				#DiV/0i	#DIV/O	#DIV/0	#DIV/0!	#DIV/Oi	#DIV/Oi	#DIV/OI	#DIA/Oi	#DIV/O	#DIV/oi	#DIA/0i	#DIV/0i	#DAVO!	#DIA/0i
Prior Year Cancelled Warrants	9009 8699	0000	0.00	00.00	1.063.67	00.00	0.00	00.00	00.00	00.00	00.0	000	00.00	0.00	00:00	1,063.67	(1,063.67)
				MANAM	MUNUM	MUNON	WAVIC#	MONON	HONNOR	#DIVAD!	#DIV/DI	#DW/OH	MOVAO#	#DIANO#	#DIVIO	#DIVIOR	#DNA/O!
O. Shanned Minnesoth	noon age	non area non	000	000	00.0	000	000	000	900	55 55	000	000		0000	000	62.55	(62.55)
The state of the s				IN/VICE	WOIVIU#	MONON	WDIV/U	in/Vic/#	#DIV/OI	#DIV/OI	#DIV/O	#DIV/O	VIG#	#DIV/O	i0/AIG#	#DIV/Oi	#DIV/0i
95 2	0110	0110 8800 0000	000	000	000	000	000	000	000	00 0	000	00.0		0000	00.0	0.00	00'0
200		200		MANAGE	MONAN	MOVICE	#DAVA	MONOW	#DIVIOR	#DIVAD!	#DVV0	MONICE	WDIV.	HONNON	#DIV/O	#DVVO#	#DVVO#
Cal Liamith Coleman Bid Driftocal 6378 8680	R278 BR	0000	800	000	000	000	0 00	000	00 0	00 0	0000	00.00		0000	0.00	00.0	00.0
The second of th				/U/VIC#	MONON	#DIVIO	#DIV/DI	#DVV0	#DiV/O	#DIV/0i	#DIV/O	#DIV/O	VIO#	#DIV/Oi	i0/AIG#	#DIV/Oi	#DIV/Oil
Special Education/local	6500 860	6500 8699 0000	0000	0.00	0.00	00.0	0.00	0.00	0.00	0.00	00.00	00.00		0.00	000	00.00	0.00
				#DIV/O!	#DIAND!	iO/AIC#	#DIV/O!	#DIVVO!	#DIVIO	#DIV/O!	#DIANOH	#DIVIO!	#DrV/O!	#DIV/OH	#DIV/DI	#DIV/OI	#DIVIO!
Partnership Academies/local	7220 8699 0000	0000	00.00	0.00	00.0	00.0	000	00 0	000	000	00.00	00.00	000	00 0	0.00	00.00	0 0 0
				9,0	%0	%0	1%	51%	21%	23%	26%	%0			960	122%	-22%
Transportation/local	0000	0000 8699 7230	10,000.00	00.00	0	00.00	132.78	5,107.40	2,052.87	2,316.59	2,590.67	0.00	00.00	00.00	0.00	12,200.31	(2,200.31)
				#DIV/OF	KO/A/O#	#DIVIOR	#DIV/OF	#DIV/O	#DIV/OI	#DIV/Of	#DIV/OH	#DIV/OH	#DIVAO!	#DVVIO#	#DIV/OI	#DIV/OI	io/AiO#
School Bus Emissions	7236 868	7236 8699 0000	0.00	000	00.0	00.0	000	0.00	00.0	000	00.0	0000		0.00	0.00	00.00	000
				960	960	35%	760	960	%0	%0	960			960	960	96SE	65%
RRMfocal	8150 8699	0000	10,000.00	00.0	0	3,471.00	00:00	00.0	0.00	00:00	0.00	0.00	00.00	00'0	0.00	3,471.00	6,529.00
				#DIV/O!	#DIVVO	#DIVIO!	#DIVVO!	#DIV/Of	#DIVVO!	#DIV/O!	#DIV/O	#DIVVO!	#DIV/Oi	#DIV/DI	#DIV/OI	#DIV/Oi	HD/A/D#
Microsoft Voucher	9010 860	9010 8699 0000	00.00	00.0	00.00	00.00	0.00	00:00	00.0	00.0	0.00	000	0000	000	000	00 0	00.0
		L		100%	960	940	960	960	960	%0	960	960	96		940	100%	960
Special Projects	9013 8699	99 0000	9,263.16	9,263.16	00.00	00:00	0.00	00:0	0.00	0.00	0.00	00.00			0.00	9,263.16	0.00
	Ā			#DIV/DI	#DIV/OI	#DIV/OI	#DIV/OH	#DIVOH	#DIVIO!	#DIV/O	IOVNICH	#D/VO#	#DIV/OI	HOIVOI	#DIVID!	#DIV/DI	#DIV/OI
Special Education	6500 8782	0000 28	0.00	0.00	00.00	00.0	00.0	00.0	0000	00.0	00.0	00.0	0.00	0.00	000	000	00.00
				4.78%	9662 9	8.63%	8.63%	96.63%	8 63%	8.63%	7,91%	4.17%		Ŭ	0.00%	969.00%	33.04%
Special Education	8500 878	8500 8782 0000	811,405.00	36,906.00	38,906.00	70,030 00	70,030,00	70,030.00	70,030,00	70,030.00	64,218.00	33,856.00	17,320.00	0.00	0.00	543,356.00	268,049.00
TOTAL OTHER LOCAL						-		47 224 74	20000	200 000 44	PD 453 44	474 874 00	447 449 An	900	46 000 00	00 900 000	TO 888 COS
8600-8799 (8919)			2,070,529.86	DE AZONO	40 KAN	#DV/W	MONON WATER	MANOR MANOR	MDIVAN	#DVVD#	#DIVIDI	HOWOR	L	#DIVAR	#DIVIDE	#DIVID!	#DIVID!
TRANSFERS ABOULDES			0000	00 0	000	00.0	0.00	0000	000	00.00	000	0000		00.0	0.00	0.00	000
GRAND TOTAL RECEIPTS			38,068,064.70	38,068,084.70 1,726,986.09 1,360,	1,360,051.93	051.93 3,703,699.94 2,583,261.71 2,517,138.61	2,583,281.71		4,811,676.14 2,502,303.94 2,198,750.11	2,502,303.94	2,198,750.11	3,987,473.50	2,289,877.75	2,289,877.75 151,270.05	2,131,289.05	29,943,778.82	8,144,305.88
													Borrow from F.	und 200 or 400			

	OBJ MGR	BUDGET STATUS ACTUALS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANDARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
			Q	_	S	m	_	œ	ဟ	ш	Z	Ш	Z	F	S	
			1.97%	8.19%	8.28%	8.38%	8.59%	9600:0	20.45%	8.60%	8.07%	8 D7%	8.07%	7.61%	96 28%	3 72%
Certificated Salaries	1000	18,374,544.85	362,868.15	362,888.15 1,505,585.95	1,517,759.09	1,539,518.14	1,578,429.84	00.00	3,757,771.89	1,580,323.23	1,483,359.48	1,483,359.48	1,483,359.48	1,398,609,32	17,680,944 05	683,600.60
			5.67%	7.57%	7.59%	7.68%	10.84%	7.67%	11.05%	8.45%	7.82%	7.82%	7,82%	5.40%	85.41%	4.59%
Classified Salaries	2000	5,532,538 32	313,845.10	418,960,95	419,944,00	424,960.50	599,483.38	424,357,63	611,146.50	469,136.06	432,592.95	432, 502.95	432,592.95	298,739.96	5,278,352,93	254, 185 39
			2.51%	6.91%	7.94%	7.98%	8.52%	2.74%	15.20%	8.17%	9 0 2 %	9 02%	8 02%	12.37%	98 41%	9669'0
Benefits	3000	5,794,786.24	145,646.20	400,130.21	460,342.15	462,452.73	493,730,50	158,900.20	880,760.03	473,546.41	522,842,86	522,842.86	522,842.86	716,574.64	5,760,611.65	34,174.59
			1.68%	7.31%	5.01%	4.66%	2.20%	2.64%	2.68%	4 23%	11,15%	11.15%	11.15%	11.15%	76.00%	25.00%
Supplies	4000	3,762,028.86	63,141,99	274,915.45	188,452.42	175,328.35	82,782.97	99,146.47	100,648.06	159,215.73	419,472.40	419,472.40	419,472.40	419,472.40	2,821,521.64	940,507.22
			7.57%	8.75%	4.78%	10.25%	3.94%	4.08%	7.65%	4 94%	4 90%	4 90%	4.90%	4.90%	71.57%	28.43%
Services/Other Operating	2000	3,638,126.52	275,344 84	318,347.31	173,742.32	372,826 83	143,408.88	148,495.57	278,249.90	179,772.04	178,388.35	178,388 35	178,388,35	178,388.35	2,603,741.09	1,034,385.43
Subtotal for SACS Reporting Object Codes	Object Codes															
4000-5989	200	7,400,155.38	338,486.83	583,282.76	362, 194, 74	548,155.18	226, 191, 85	247,642.04	378,898,56	338,987.77	597,860 75	597,860 75	597,860.75	507,860.75	5,425,262.73	1,974,892.65
			1 78%	2.68%	12.86%	2.40%	0.47%	2.53%	11.85%	3.97%	6 59%	6.59%	16.35%	6.59%	74.78%	25 22%
Capital Outlay	0000	1,678,175,47	29,970.00	45,010.13	215,867.18	40,293.20	7,906.57	42,488.50	200,513.28	66,584 22	110,621 50	110,621.50	274,419.50	110,621 50	1,254,917.08	423,258.39
			2.81%	2.81%	5.00%	5.06%	5.08%	5.00%	9600 9	5.12%	9.73%	9600.0	8.73%	9.73%	6527%	25.00%
Other Outgo	7000	1,476,361,27	41,539.00	41,539.00	74,770.00	74,770.00	74,770.00	74,770.00	74,770.00	75,538.00	143,701.24	143,701.24	143,701.24	143,701.24	1,107,270.96	369,090.31
		TOTAL CHIEF CO.														
TOTAL DISBURSEMENTS		40,256,561.33 1,232,356.28	1,232,356.28	3,004,489.00	3,050,877,16	3,050,877,16 3,090,149.75	2,980,512.14	948,158.37	5,903,860.26 3,004,115,69	3,004,115,69	3,290,978 78 3,290,978 78		3,454,776.78	3,206,107.41	30,517,358.40	3,739,201,83
							-									
NFT INCOME		(2.168.476.63)	494,630.81	494,630.81 (1.644,437.07)	652,822.78	(506,888.04)	(463,373.53) 3,863,517.77 (3,401,556.32)	3,863,517.77	(3,401,558,32)	(805,365,58)	696,494.72	(1,021,101.03)	696,494,72 (1,021,101.03) (3,303,506,73) (1,134,818.36)	(1,134,818,38)		

												1				
Cash On Hand June 30th	9110	6,446,608.57	L	œ	-	0	~		_	ш	4	~	0			
			940	%0	940	960	960	960	%0	960	960	%0	960	960	960	960
Revolving Cash	9130	8,000.00	00.00	0.00	00.00	0.00	00:00	0.00	00.0	00.00	0.00	00.00	00.00	00.00	6,000.00	
			9689	28%	940	3%6	是	3/2	2%	%6	-2%	-2%	*Z-	-2%	100%	946
Accounts Receivable	8200	6,474,623.95	3,787,985.32	1,883,040.52	25,375.86	210,074,34	476,728.00	433,029.00	120,302.33	12,275 00	(118,296.61)	(118,296 61)	(118,298.81)	(118,296.59)	00.0	
			960	%0	141%	-141%	960	960	960	%0	960	%0	960	100%	100%	960
Prepaid Expenditures	9310	247,658.07	00.00	00:0	350,000.00	(350,000 00)	0.00	0.00	0.00	0.00	0.00	00.0	00.00	247,658.07	00.0	
			960	%0	960	960	960	960	960	960			960	960	960	960
Stores	8320	29,513.45	00.0	000	00.0	00'0	00 0	00'0	000	00:00	00.00	00'0	000	00'0	29,513.45	The second second
			#DIA/Oi	#DIA/IO	#DIV/O!	#DIA/IO	#DIV/0	#DIV/O!	#DIV/Oi	#DIV/DI	#DIV/0!	IO/AIQ#	#DIV/0!	#DIV/Di	i0/AIG#	#DIA/0i
Accounts Pavable Tax Liability	9503	0.00	24.89	394.65	508.50	(110.96)	168.33	434.64	(814.47)	1,120.29	(431.50)	(431.50)	(431.50)	(431.47)	00.00	
			97%	3%6	*6	960	960	960	960	%0	960		960	960	100%	%0
Accounts Pavable	9510	(593,119.74)	(576,007,74)	(17.334 53)	0.00	000	00.0	00.0	000	00.0	55.64	55.64	55.64	56.61	00 0	CONTRACTOR OF
			#DIV/O	#DIV/Oi	#DIV/Oi	#DIV/Oi	#DIV/0	#DIV/0!	#DIV/0i	#DIV/0i	#DIV/0!	#DIA/Qi	#DIV/0i	#DIA/Oi	#DIA/IG	#DIV/0i
Health & Welfare Holding	9524	00.00	(161,867.15)	(122,789.09)	1,317.82	(3.229 81)	12,622.48	(139,230.82)	141,233.85	11,939.48	65,000.81	65,000.81	65,000.81	65,000.81	0.00	
			#DIV/Oi	#DIV/OF	#DIVIO!	#DIV/OH	#DIV/OI	#DIV/Of	#Drv/Oi	#DIV/OH	#DIV/O	#DIV/Oi	#DIVIO!	#DIV/Of	#DIVO!	#DIV/OH
Unemployment Holding	8525	00.0	348.78	949.40	949.68	(2,649.59)	(749.16)	230 54	(138.00)	1,010.47	11.98	11.98	11.98	11.96	(00.00)	
			#DIA/0i	#DIV/0i	#DIV/IDI	#DIV/0i	#DIV/0i	#DIV/Oi	#DIV/Di	#DIV/Oi	#DIA/IOI	i0/AlG#	#DIV/O!	#DIV/OI	#DIA/Oi	#DIA/0i
Workers' Como Holding	9528	0.00	7,991.00	21,275.03	21,281.23	(28,980 01)	24,203.88	5,169.25	(3,071.89)	22,654.63	(17,630.78)	(17,630.78)	(17,630.78)	(17,630.78)	00.0	
			#DIV/OH	#DIV/Oi	#DHVAD!	#DIV/Of	#DIV/O	#DIV/DI	#DIV/DI	#DIV/OI	#DIVIO	#DIVVO!	#DIVIO!	#DIVIO!	#DIV/OI	#DIV/OI
Due To Other Funds	9610	0000	00.0	00.0	00.00	00.0	00.0	00.0	00.00	00.00	00'0	00.00	00.0	00.0	00.0	
			100%	%0	960	960	%0	960	960	%0	%0	960	960	960	100%	960
Deferred Revenue	9650	(194,923 66)	(194,923.66)	00.00	00:0	0.00	00.00	00.00	0.00	00.0	00.0	00.00	0000	0.00	0.00	
TOTAL PRIOR YEAR		12,416,360.64	2,863,561.54	1,765,535.98	399,433.00	(174,896 03)	511,973.51	299,632.61	267,511.82	48,999.87	(71,290 46)	(71,290 46)	(71,290 46)	178,367,61	35,513,45	
			000 000 00	0 000 000	448 70	20 304 03	AND WASHINGTON ON AN THE 44E TO AN THE 154 CT (AT 14 EM 44 EM 44 CM 44 C	44 508 444 50	11 784 067 AB	10 607 704 78	44 212 BOR DA	10 140 514 55	8 785 717 38	5 A07 288 81		
ENDING CASH			8,004,7900,8	8,863,008.03	10,876,143.70	0,500,00,00	10,104,00,01	14,000,111.00	11,000,000,000,1	00100100000	100000000000000000000000000000000000000	20,12,000				

12,416,360.64	(2,168,476 63)	10,247,884,01
Beginning Fund Balance July 1, 2013	Change in Fund Balance	Estimated Fund Balance June 30, 2014

Estimated Cash @ 6/30/2014	5,807,266.61
Estimated Accounts Receivable @ 6/30/2014	8,144,305.88
Estimated Accounts Payable @ 6/30/2014	(3,739,201,93)
Estimated Other Assets/Stores @ 6/30/2014	29,513,45
Revolving Cash @ 6/30/2014	6,000.00
Estimated Ending Fund Balance @ 6/30/2014	10,247,884.01