

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			
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.

Unrestricted Deficit/Surplus Spending

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

Certificated Negotiations

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

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 11, 2014

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Merritt Merten

Telephone: 760-336-4503

Title: Fiscal Services Supervisor

E-mail: mmerten@cuhisd.net

Criteria and Standards Review Summary

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

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

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

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

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

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

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)
ELEMENTARY						
1. General Education	0.00	0.00	0.00	0.00	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	3,851.93	3,850.87	3,850.87	3,850.87	0.00	0%
4. Special Education	47.04	47.04	47.04	47.04	0.00	0%
COUNTY SUPPLEMENT						
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%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	3,983.68	3,982.62	3,897.91	3,897.91	(84.71)	-2%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

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

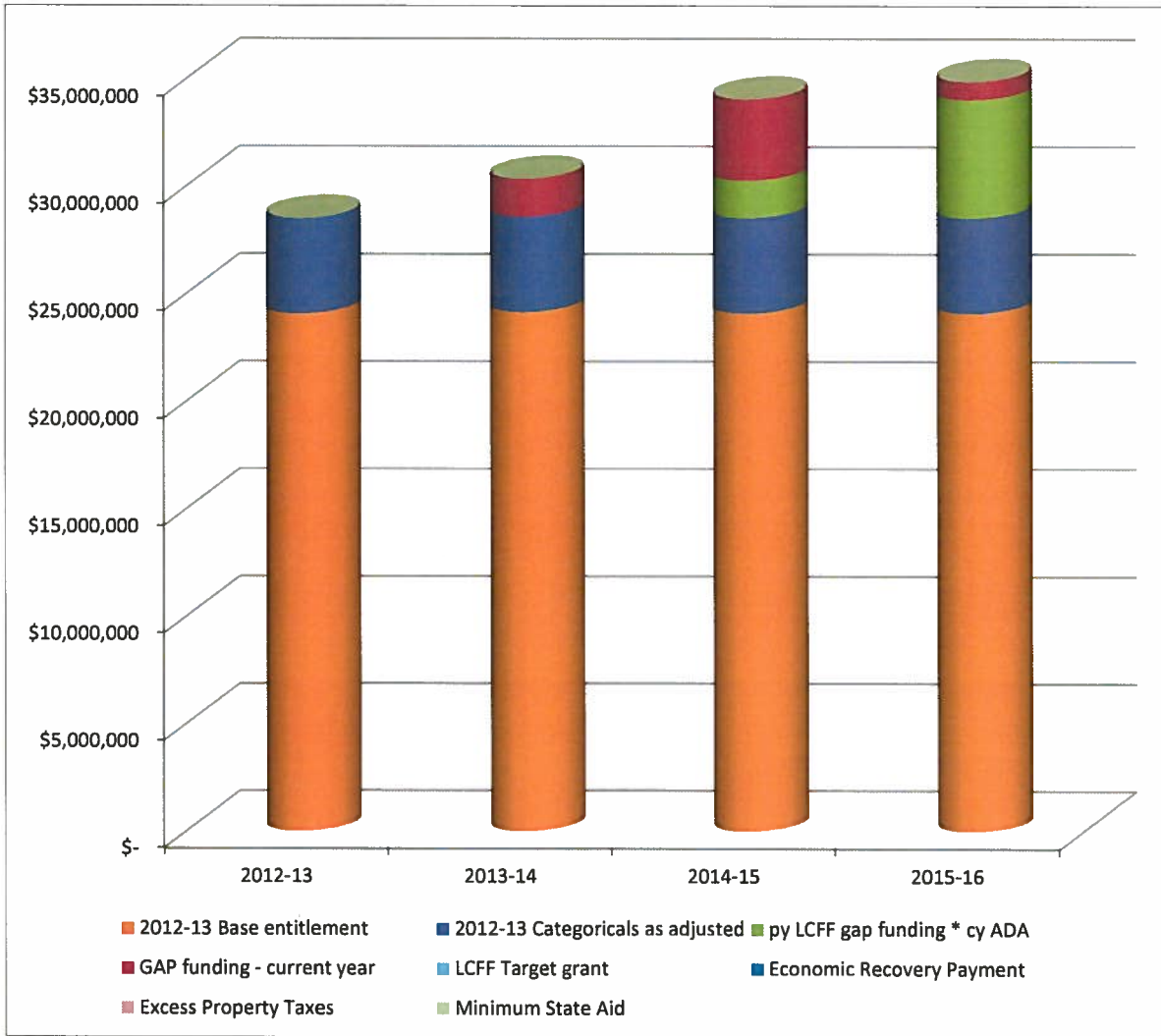
LCFF

Central Union High

3/6/14

LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -
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	\$ 28,546,168	\$ 30,381,352	\$ 34,100,793	\$ 34,931,815
Proof	TRUE	TRUE	TRUE	TRUE
P2 ADA	3,897.91	3,888.51	3,888.51	3,888.51

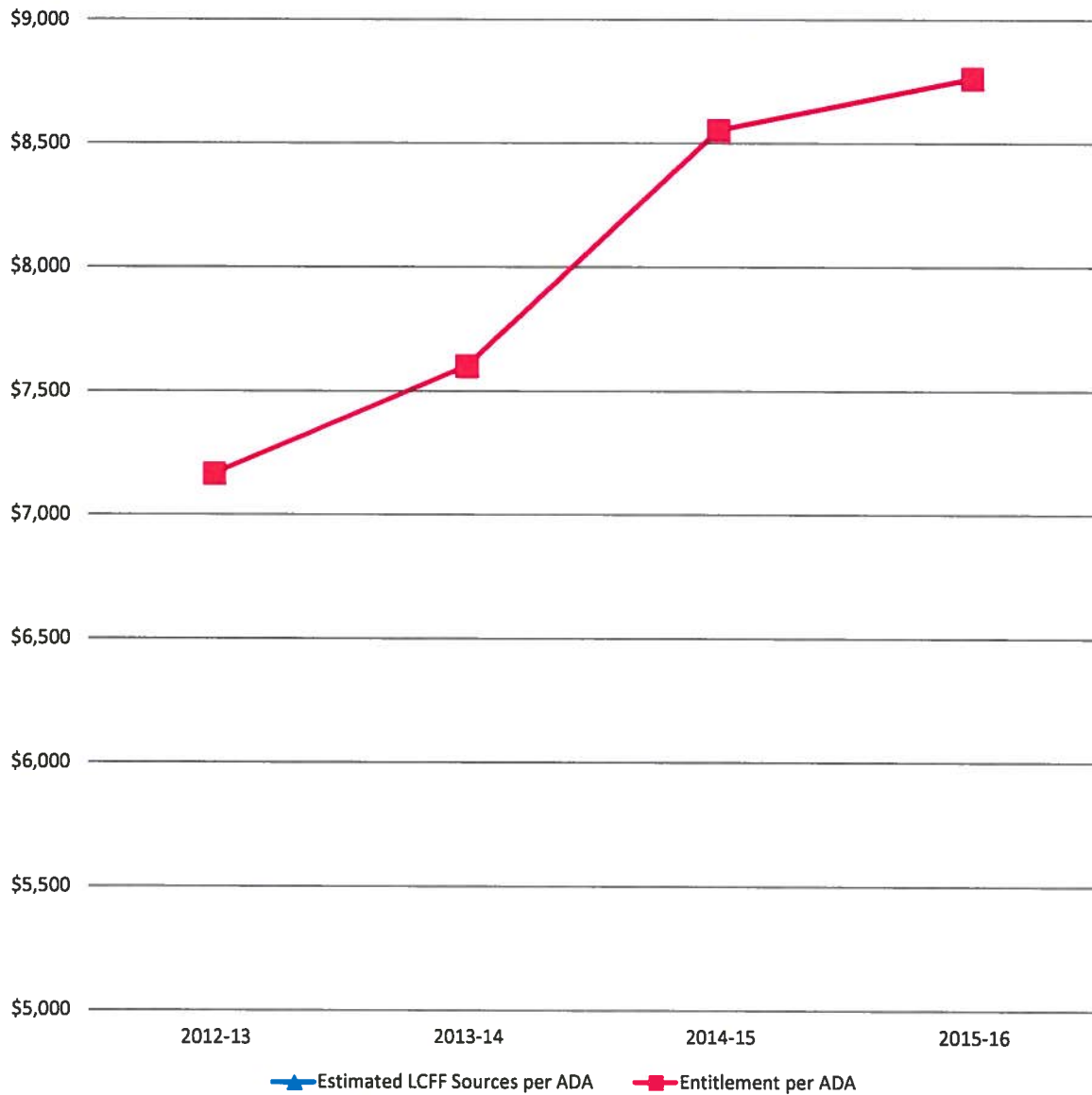


LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

LOCAL CONTROL FUNDING FORMULA

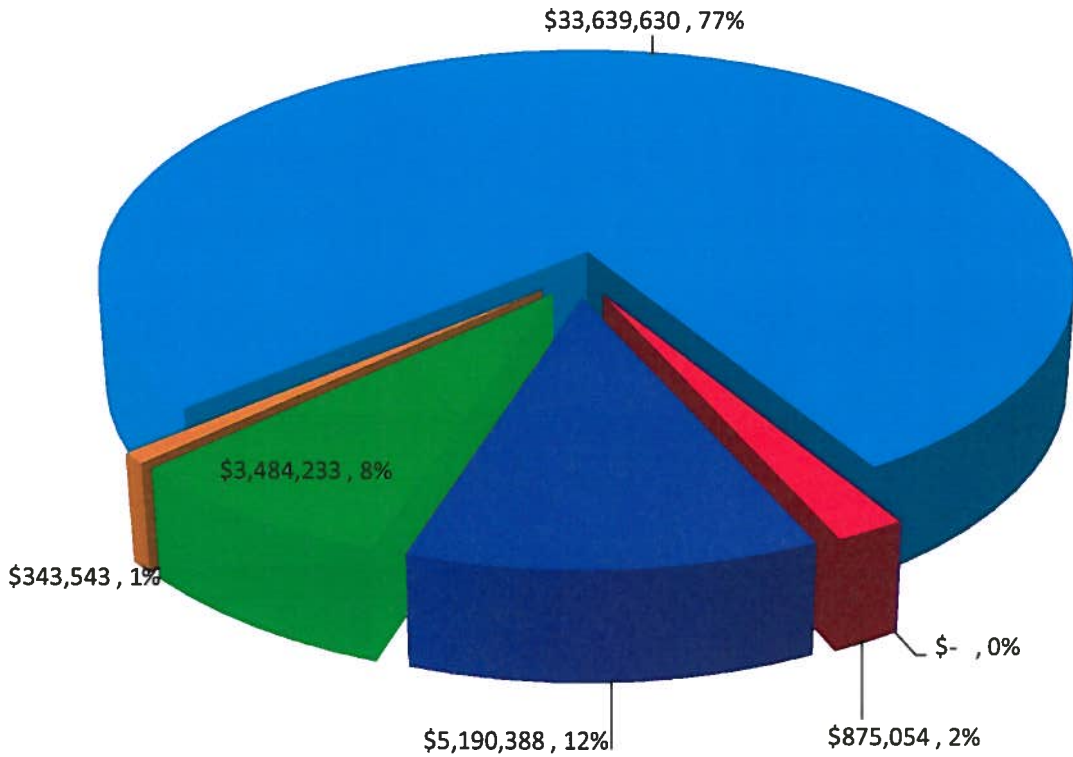
LCFF Entitlement per ADA

	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%



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



- Base Grant
- 9-12 Grade Span Adjustment
- Concentration Grant
- K-3 Grade Span Adjustment
- Supplemental Grant
- Add-ons (TIIBG & Transportation)

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

Summary of Funding					
	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	\$ 34,931,815

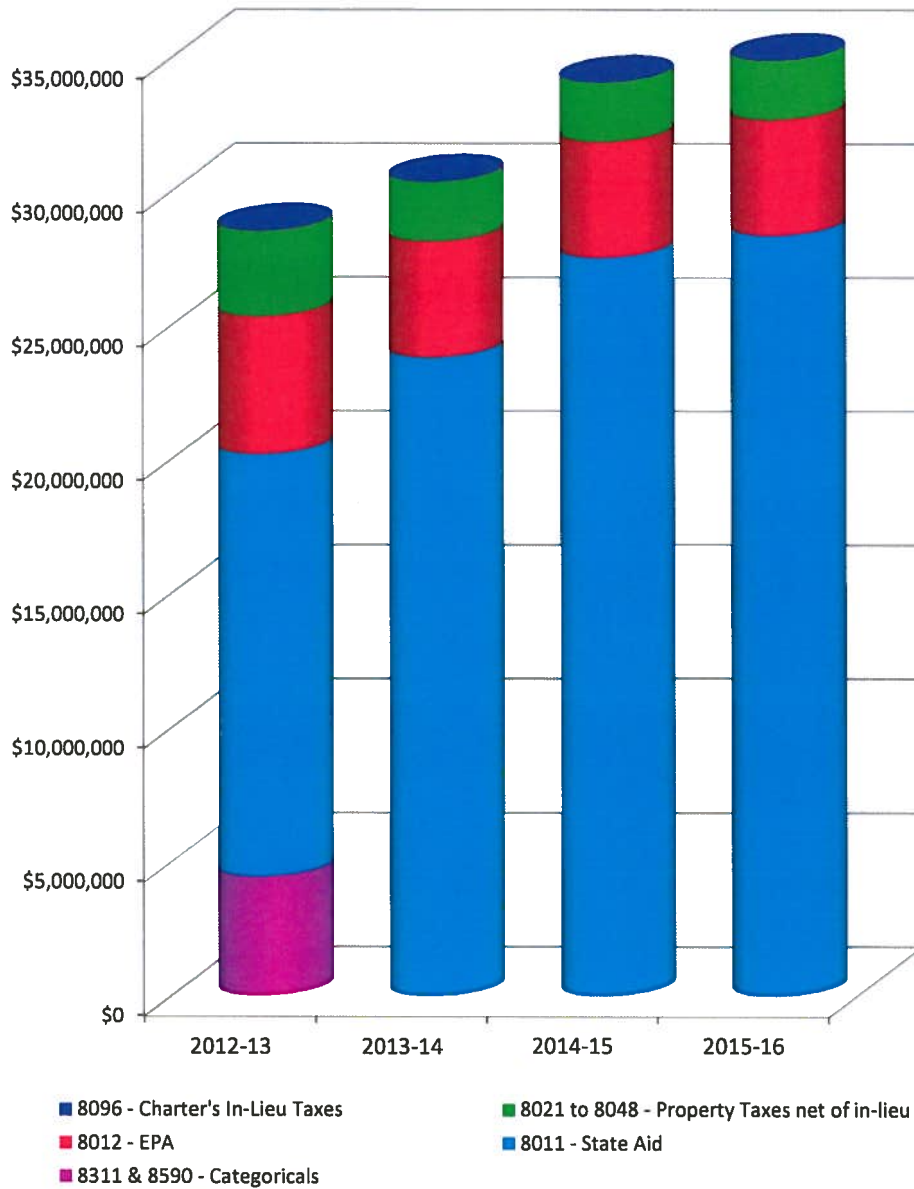
Components of LCFF By Object Code							
	2012-13		2013-14		2014-15		2015-16
8011 - State Aid	\$	15,775,963	\$	23,841,328	\$	27,570,966	\$ 28,401,988
8011 - Fair Share		-		-		-	-
8311 & 8590 - Categoricals		4,438,265		-		-	-
8012 - EPA		5,156,439		4,334,274		4,324,078	4,324,078
<i>Local Revenue Sources:</i>							
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
<i>Excess Taxes</i>	<i>\$</i>	<i>-</i>	<i>\$</i>	<i>-</i>	<i>\$</i>	<i>-</i>	<i>\$ -</i>

Central Union High

3/6/14

LOCAL CONTROL FUNDING FORMULA

EPA in excess to LCFF Funding \$ - \$ - \$ - \$ -



LCFF Entitlement	\$	28,546,168	\$	30,381,352	\$	34,100,793	\$	34,931,815
Excess Taxes		-		-		-		-
Minimum EPA		-		-		-		-
Proof Total all Sources	\$	28,546,168	\$	30,381,352	\$	34,100,793	\$	34,931,815
		TRUE		TRUE		TRUE		TRUE

General Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	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%
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)	0.2%
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								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	87,397.31	101,152.00	0.00	0.00	101,152.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,517,208.40)	(2,276,147.56)	0.00	(2,323,579.60)	(47,432.04)	2.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,604,605.71)	(2,377,299.56)	0.00	(2,323,579.60)		

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)			(585,257.21)	(453,402.14)	434,832.15	(1,132,095.41)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) 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		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,324,558.30	10,464,159.93		9,785,466.66		
Unassigned/Unappropriated Amount		9790	0.01	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)
LCFF/REVENUE LIMIT SOURCES								
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	0.0%
State Aid - Prior Years		8019	0.00	0.00	(4,167.00)	(4,167.00)	(4,167.00)	New
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	0.0%
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			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 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						
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						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	22,994.65	12,330.00	35,324.65	12,330.00	53.6%
TOTAL, FEDERAL REVENUE			0.00	22,994.65	12,330.00	35,324.65	12,330.00	53.6%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	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						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	3,419,564.80	491,324.00	491,324.00	491,324.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			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 (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	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		
Transportation Services	7230, 7240	8677						
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 Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	90,000.00	108,768.90	92,984.76	108,768.90	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			628,217.00	710,584.90	768,479.72	1,113,549.90	402,965.00	56.7%
TOTAL, REVENUES			29,058,922.47	31,447,124.55	19,464,598.67	32,521,844.55	1,074,720.00	3.4%

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)	-0.3%
Certificated Pupil Support Salaries		1200	1,027,641.00	1,130,774.77	774,585.54	1,140,019.40	(9,244.83)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,407,249.00	1,407,399.00	985,918.89	1,457,333.63	(49,934.63)	-3.5%
Other Certificated Salaries		1900	204,127.00	232,367.95	133,865.69	232,440.84	(72.89)	0.0%
TOTAL, CERTIFICATED SALARIES			15,005,027.90	15,716,206.21	10,263,740.85	15,811,945.64	(95,739.43)	-0.6%
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)	-1.7%
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)	-1.6%
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)	-32.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,716,748.53	1,333,520.12	641,780.82	1,683,611.27	(350,091.15)	-26.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	100,124.20	106,002.47	48,379.80	124,375.56	(18,373.09)	-17.3%
Dues and Memberships		5300	33,870.00	35,200.00	22,095.10	35,200.00	0.00	0.0%
Insurance		5400-5450	160,000.00	160,000.00	153,526.70	160,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,181,610.00	1,197,440.00	645,626.87	1,274,440.00	(77,000.00)	-6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	197,700.00	209,867.32	153,207.49	229,867.33	(20,000.01)	-9.5%
Transfers of Direct Costs		5710	(49,476.11)	(87,474.41)	0.00	(86,393.64)	(1,080.77)	1.2%
Transfers of Direct Costs - Interfund		5750	(5,120.00)	(10,839.00)	0.00	(10,839.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	581,714.00	687,256.50	393,178.73	701,959.96	(14,703.46)	-2.1%
Communications		5900	85,660.00	97,998.10	95,705.18	109,037.08	(11,038.98)	-11.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,286,082.09	2,395,450.98	1,511,719.87	2,537,647.29	(142,196.31)	-5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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 Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	830,781.00	532,466.00	1,565,773.93	(734,992.93)	-88.5%
OTHER OUTGO - TRANSFERS OF INDIRECT 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	(97,181.21)	(97,181.21)	0.00	(97,181.21)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(240,134.98)	(234,323.54)	(12,768.21)	(233,802.02)	(521.52)	0.2%
TOTAL, EXPENDITURES			27,039,573.97	29,523,227.13	19,029,766.52	31,330,360.36	(1,807,133.23)	-6.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,517,208.40)	(2,276,147.56)	0.00	(2,323,579.60)	(47,432.04)	2.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,517,208.40)	(2,276,147.56)	0.00	(2,323,579.60)	(47,432.04)	2.1%
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	-2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	282,342.55	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,792,016.50	3,014,605.46	632,482.81	2,990,052.27	(24,553.19)	-0.8%
3) Other State Revenue		8300-8599	1,676,110.00	1,674,208.12	1,207,548.73	1,674,208.12	0.00	0.0%
4) Other Local Revenue		8600-8799	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		1000-1999	2,540,903.93	2,556,086.05	1,578,515.44	2,563,124.01	(7,037.96)	-0.3%
2) Classified Salaries		2000-2999	1,773,784.98	1,222,918.69	794,222.54	1,224,987.69	(2,069.00)	-0.2%
3) Employee Benefits		3000-3999	1,103,950.15	897,183.98	553,989.12	899,205.08	(2,021.10)	-0.2%
4) Books and Supplies		4000-4999	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		5000-5999	929,767.55	1,181,325.06	380,225.93	1,174,254.88	7,070.18	0.6%
6) Capital Outlay		6000-6999	822,155.82	1,142,882.93	364,936.78	1,133,516.37	9,366.56	0.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	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								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,517,208.40	2,276,147.56	0.00	2,323,579.60	47,432.04	2.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,517,208.40	2,276,147.56	0.00	2,323,579.60		

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)			(819,046.10)	(1,463,285.25)	(1,786,479.42)	(1,463,285.27)		
F. FUND BALANCE, RESERVES								
1) 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								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted			971,428.22	0.01		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(327,189.07)	(0.01)		(0.02)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	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	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			282,342.55	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	0.0%
Interagency Contracts Between LEAs		8285	387,700.36	463,822.42	173,197.05	463,822.42	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	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 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%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 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	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	121,482.00	121,482.00	3,827.12	121,482.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	527,142.00	1,552,726.12	1,203,721.61	1,552,726.12	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	53,009.60	53,009.60	53,009.60	New
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	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	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	35,000.00	19,263.16	14,808.68	186,153.96	166,890.80	866.4%
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	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			889,074.24	859,797.97	559,998.28	1,050,568.56	190,770.59	22.2%
TOTAL, REVENUES			5,639,543.29	5,548,611.55	2,400,029.82	5,714,828.95	166,217.40	3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	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			2,540,903.93	2,556,086.05	1,578,515.44	2,563,124.01	(7,037.96)	-0.3%
CLASSIFIED SALARIES								
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%
EMPLOYEE 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)	-0.5%
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)	-17.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,662,281.59	2,150,505.32	501,851.22	2,369,984.98	(219,479.66)	-10.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	206,041.64	242,967.72	72,374.11	237,872.94	5,094.78	2.1%
Dues and Memberships		5300	390.00	390.00	30.00	390.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,530.00	5,800.00	2,367.70	5,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,424.00	43,058.00	34,683.24	47,758.00	(4,700.00)	-10.9%
Transfers of Direct Costs		5710	49,476.11	87,474.69	0.00	86,393.64	1,081.05	1.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	585,539.34	792,525.95	265,107.88	785,931.80	6,594.35	0.8%
Communications		5900	18,366.46	9,108.70	5,663.00	10,108.70	(1,000.00)	-11.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			929,767.55	1,181,325.06	380,225.93	1,174,254.88	7,070.18	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.0%
Equipment		6400	822,155.82	881,121.80	106,110.10	871,755.24	9,366.56	1.1%
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	0.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,517,208.40	2,276,147.56	0.00	2,323,579.60	47,432.04	2.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,517,208.40	2,276,147.56	0.00	2,323,579.60	47,432.04	2.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			2,517,208.40	2,276,147.56	0.00	2,323,579.60	(47,432.04)	2.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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								
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%
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	(97,181.21)	(97,181.21)	0.00	(97,181.21)	0.00	0.0%
9) TOTAL, EXPENDITURES			36,015,371.76	38,811,271.49	23,216,275.76	40,832,054.18		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)								
			(1,316,906.00)	(1,815,535.39)	(1,351,647.27)	(2,595,380.68)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	87,397.31	101,152.00	0.00	0.00	101,152.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(87,397.31)	(101,152.00)	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,404,303.31)	(1,916,687.39)	(1,351,647.27)	(2,595,380.68)		
F. FUND BALANCE, RESERVES								
1) 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			971,428.22	0.01		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,324,558.30	10,464,159.93		9,785,466.66		
Unassigned/Unappropriated Amount			(327,189.06)	(0.01)		(0.02)		

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	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	0.0%
State Aid - Prior Years		8019	0.00	0.00	(4,167.00)	(4,167.00)	(4,167.00)	New
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	0.0%
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			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 Transfers - Current Year	0000	8091	(282,342.55)	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	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	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			24,789,022.22	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	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	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	387,700.36	463,822.42	173,197.05	463,822.42	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	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 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%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 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	55,924.60	41,024.21	68,254.60	12,330.00	22.0%
TOTAL, FEDERAL REVENUE			2,792,016.50	3,037,600.11	644,812.81	3,025,376.92	(12,223.19)	-0.4%
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	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	625,943.00	625,943.00	188,736.72	625,943.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence								
Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,946,708.80	2,044,050.12	1,695,045.61	2,044,050.12	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

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

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	53,009.60	53,009.60	53,009.60	New
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	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	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 Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	125,000.00	128,032.06	107,793.44	294,922.86	166,890.80	130.4%
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	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,517,291.24	1,570,382.87	1,328,478.00	2,164,118.46	593,735.59	37.8%
TOTAL, REVENUES			34,698,465.76	36,995,736.10	21,864,628.49	38,236,673.50	1,240,937.40	3.4%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	14,181,402.09	14,721,538.97	9,440,454.29	14,765,064.21	(43,525.24)	-0.3%
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			17,545,931.83	18,272,292.26	11,842,256.29	18,375,069.65	(102,777.39)	-0.6%
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,460,092.67	1,522,501.50	959,991.28	1,530,672.72	(8,171.22)	-0.5%
PERS		3201-3202	566,290.20	582,665.08	394,952.87	607,715.88	(25,050.80)	-4.3%
OASDI/Medicare/Alternative		3301-3302	645,909.20	668,477.47	437,512.24	687,451.64	(18,974.17)	-2.8%
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)	-0.9%
Unemployment Insurance		3501-3502	12,053.39	52,891.42	7,395.75	51,974.76	916.66	1.7%
Workers' Compensation		3601-3602	241,553.21	251,721.22	165,922.51	255,431.02	(3,709.80)	-1.5%
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	70,599.52	9.00	0.00	9.00	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			5,677,390.02	5,717,213.54	3,475,508.43	5,794,843.30	(77,629.76)	-1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	827,998.37	989,577.81	39,674.66	989,577.81	0.00	0.0%
Books and Other Reference Materials		4200	500.00	500.00	0.00	500.00	0.00	0.0%
Materials and Supplies		4300	2,422,732.76	1,647,170.32	838,859.71	2,041,998.24	(394,827.92)	-24.0%
Noncapitalized Equipment		4400	127,798.99	846,777.31	265,097.67	1,021,520.20	(174,742.89)	-20.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,379,030.12	3,484,025.44	1,143,632.04	4,053,596.25	(569,570.81)	-16.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	306,165.84	348,970.19	120,753.91	362,248.50	(13,278.31)	-3.8%
Dues and Memberships		5300	34,260.00	35,590.00	22,125.10	35,590.00	0.00	0.0%
Insurance		5400-5450	160,000.00	160,000.00	153,526.70	160,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,206,140.00	1,203,240.00	647,994.57	1,280,240.00	(77,000.00)	-6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	243,124.00	252,925.32	187,890.73	277,625.33	(24,700.01)	-9.8%
Transfers of Direct Costs		5710	0.00	0.28	0.00	0.00	0.28	100.0%
Transfers of Direct Costs - Interfund		5750	(5,120.00)	(10,839.00)	0.00	(10,839.00)	0.00	0.0%
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)	-0.5%
Communications		5900	104,026.46	107,106.80	101,368.18	119,145.78	(12,038.98)	-11.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,215,849.64	3,576,776.04	1,891,945.80	3,711,902.17	(135,126.13)	-3.8%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.0%
Equipment		6400	1,154,155.82	1,455,476.31	389,806.40	1,633,750.64	(178,274.33)	-12.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			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)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	830,781.00	532,466.00	1,565,773.93	(734,992.93)	-88.5%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	830,781.00	532,466.00	1,565,773.93	(734,992.93)	-88.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(87,397.31)	(101,152.00)	0.00	0.00	(101,152.00)	-100.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Projected Year Totals</u>
Total, Restricted Balance		<u>0.00</u>

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 DARTBOARD FACTORS						
Factor	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
LCFF Planning Factors	SSC Simulator ¹	SSC Simulator ¹	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²
PLANNING FACTORS						
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%	2.70%
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education	1.565%	0.86%	2.20%	2.40%	2.60%	2.70%
California CPI	2.00%	2.20%	2.40%	2.70%	2.80%	2.60%
California Lottery ³	Base	\$124	\$126	\$126	\$126	\$126
	Proposition 20	\$30	\$30	\$30	\$30	\$30
Interest Rate for Ten-Year Treasuries	2.90%	3.20%	3.40%	3.50%	3.70%	3.50%

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

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

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

³ 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.

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.

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.
 - In 2016 the additional ¼ cent sales taxes expires. Estimated to generate approx. 20 % of Prop 30's temporary taxes.
 - 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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	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
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(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						
1. 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 B1a thru B1d)	1000-1999	15,811,945.64	-1.54%	15,568,355.78	1.34%	15,776,971.75
2. Classified Salaries						
a. Base Salaries				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						
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						
(Line A6 minus line B11)						
		(1,132,095.41)		2,510,284.30		2,564,396.84
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,953,075.52		9,820,980.11		12,331,264.41
2. Ending Fund Balance (Sum lines C and D1)		9,820,980.11		12,331,264.41		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					
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		14,860,147.80
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(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				
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.

B1d - 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.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	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						
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		31,272.03
c. Cost-of-Living Adjustment						
d. Other Adjustments				(260,249.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	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
4. Books and Supplies	4000-4999	2,369,984.98	-32.47%	1,600,341.01	2.40%	1,638,721.55
5. Services and Other Operating Expenditures	5000-5999	1,174,254.88	-29.57%	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%	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						
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 011, 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						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.02)		0.00		0.00
f. Total Components of Ending Fund Balance		(0.02)		0.00		0.00
(Line D3f must agree with line D2)						

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	30,377,185.00	12.26%	34,100,793.00	2.44%	34,931,815.00
2. Federal Revenues	8100-8299	3,025,376.92	-5.83%	2,848,858.49	-8.20%	2,615,252.09
3. Other State Revenues	8300-8599	2,669,993.12	-49.45%	1,349,759.19	2.30%	1,380,803.65
4. Other Local Revenues	8600-8799	2,164,118.46	-12.47%	1,894,218.06	0.00%	1,894,218.06
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		38,236,673.50	5.12%	40,193,628.74	1.56%	40,822,088.80
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,375,069.65		17,902,089.32
b. Step & Column Adjustment				236,716.01		239,888.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(709,696.34)		0.00
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
2. Classified Salaries						
a. Base Salaries				5,532,538.32		5,382,165.59
b. Step & Column Adjustment				62,243.09		62,971.34
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(212,615.82)		0.00
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	4,053,596.25	-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	-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
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				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		14,895,661.25
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	35,513.45		35,513.45		35,513.45
b. Restricted	9740	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		14,860,147.80
2. Unassigned/Unappropriated	9790	(0.02)		0.00		0.00
f. Total Components of Ending Fund Balance (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)						
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 (Negative resources 2000-9999) (Enter projections)	979Z	(0.02)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		9,785,466.64		12,295,750.96		14,860,147.80
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		23.97%		32.63%		38.84%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		3,897.91		3,897.91		3,897.91
3. Calculating the Reserves						
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 F1a 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%		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 (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		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		YES

Special Ed
Maintenance of Effort

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,392,130.60		1,392,130.60
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	522,610.19		522,610.19
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	442,380.03		442,380.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	119,804.96		119,804.96
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	14,800.00		14,800.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,491,725.78	0.00	2,491,725.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	8,109.17		8,109.17
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	8,109.17	0.00	8,109.17
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	2,499,834.95	0.00	2,499,834.95
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,227,971.60		1,227,971.60
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	140,075.00		140,075.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	291,344.69		291,344.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	112,304.96		112,304.96
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00		4,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,775,696.25	0.00	1,775,696.25
7310	Transfers of Indirect Costs	0.00	0.00	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	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,713.36	0.00	2,713.36
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	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)									
	TOTAL COSTS									35,522.34
										1,813,931.95

Second Interim
Special Education Maintenance of Effort
2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison
2013-14 Projected Expenditures by LEA (LP-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled Ages 5-22 (Goal 5750)	Spec. Education, Nonseverely Disabled Ages 5-22 (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	139,575.00		139,575.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	53,426.31		53,426.31
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	33,000.00		33,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00		3,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	229,001.31	0.00	229,001.31
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980									
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									35,522.34
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									383,660.63
	TOTAL COSTS									648,184.28

* 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-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,295,340.20		1,295,340.20
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	487,957.99		487,957.99
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	428,441.34		428,441.34
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	45,774.00		45,774.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	21,551.77		21,551.77
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,279,065.30	0.00	2,279,065.30
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,733.70		6,733.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)									
	Total Indirect Costs	425,062.61						6,733.70	0.00	425,062.61
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	6,733.70	0.00	6,733.70
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	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	0.00	347,827.44		347,827.44
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	170,280.02		170,280.02
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	8,632.15		8,632.15
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	19,861.81		19,861.81
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	832,937.64	0.00	832,937.64
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,733.70		6,733.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,733.70	0.00	6,733.70
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	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)									
	TOTAL COSTS									20,422.49
										819,248.85

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,009,003.98		1,009,003.98
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	140,130.55		140,130.55
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	258,161.32		258,161.32
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	37,141.85		37,141.85
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,689.96		1,689.96
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,446,127.66	0.00	1,446,127.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	425,092.61	0.00	0.00	0.00	0.00	0.00	0.00		425,092.61
	Total Indirect Costs	425,092.61	0.00	0.00	0.00	0.00	0.00	0.00		425,092.61
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,446,127.66	0.00	1,446,127.66
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
TOTAL COSTS										
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
TOTAL COSTS										
										20,422.49
										1,466,550.15
										282,393.82
										20,422.49
										172,492.55
										475,308.86

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

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].

	<u>State and Local</u>	<u>Local Only</u>
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)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (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)	<u>0.00</u> (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)	<u>0.00</u>	(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)	<u>0.00</u>	(f) _____

SELPA: (??)

SECTION 3

	<u>Column A</u> Projected Exps. FY 2013-14 (LP-I Worksheet)	<u>Column B</u> Actual Expenditures FY 2012-13 (LA-I Worksheet)	<u>Column C</u> Difference (A - B)
A. COMBINED 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	1,813,931.95	1,466,550.15	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		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: (??)

B. LOCAL EXPENDITURES ONLY METHOD

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

1. Last year's local expenditures met MOE requirement:

- 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. Per capita local expenditures (B1a/A4)

	Projected Exps. FY 2013-14	Actual Expenditures FY 2012-13	Difference

2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

- 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)

	Projected Exps. FY 2013-14	Base FY	Difference

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Merritt Merten
Contact Name

760-336-4503
Telephone Number

Fiscal Services Supervisor
Title

mmerten@cuhsd.net
E-mail Address

Criteria and Standards Review

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2013-14)	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.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2013-14)	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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	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 ADA to Enrollment Standard (historical 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.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	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:
(required if NOT met)

Historically, the district has a higher enrollment at CBEDS than at P-2.

4. CRITERION: LCFF/Revenue Limit

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

District's LCFF/Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2013-14)	29,717,760.00		
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.

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

Explanation:
(required if NOT met)

see MYP assumptions - LCFF recalculation

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	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.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	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.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	3,037,600.11	3,025,376.92	-0.4%	No
1st 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
1st 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:
(required if Yes)

see MYP assumptions

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	1,570,382.87	2,164,118.46	37.8%	Yes
1st Subsequent Year (2014-15)	1,520,382.87	1,894,218.06	24.6%	Yes
2nd Subsequent Year (2015-16)	1,520,652.87	1,894,218.06	24.6%	Yes

Explanation:
(required if Yes)

see MYP assumptions

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	3,484,025.44	4,053,596.25	16.3%	Yes
1st Subsequent Year (2014-15)	2,700,778.76	3,110,809.25	15.2%	Yes
2nd Subsequent Year (2015-16)	2,768,298.23	3,185,441.03	15.1%	Yes

Explanation:
(required if Yes)

see MYP assumptions

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	3,576,776.04	3,711,902.17	3.8%	No
1st Subsequent Year (2014-15)	3,182,109.06	3,391,122.90	6.6%	Yes
2nd Subsequent Year (2015-16)	3,261,661.78	3,472,509.86	6.5%	Yes

Explanation:
(required if Yes)

see MPY assumptions

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	7,277,976.10	7,859,488.50	8.0%	Not Met
1st Subsequent Year (2014-15)	5,819,179.99	6,092,835.74	4.7%	Met
2nd Subsequent Year (2015-16)	5,855,055.45	5,890,273.80	0.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	7,060,801.48	7,765,498.42	10.0%	Not Met
1st Subsequent Year (2014-15)	5,882,887.82	6,501,932.15	10.5%	Not Met
2nd Subsequent Year (2015-16)	6,029,960.01	6,657,950.89	10.4%	Not Met

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

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

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

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

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

see MYP assumptions

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

see MYP assumptions

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

Explanation:
Books and Supplies
(linked from 6A
if NOT met)

see MYP assumptions

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

see MPY assumptions

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	361,027.69	1,904,396.63	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		1,905,094.76	

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)

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	24.0%	32.6%	38.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	8.0%	10.9%	12.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2013-14)	(1,132,095.41)	31,330,360.36	3.6%	Met
1st Subsequent Year (2014-15)	2,510,284.30	30,401,443.58	N/A	Met
2nd Subsequent Year (2015-16)	2,564,396.84	30,852,038.81	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

DATA ENTRY: Current Year data are extracted. If Form MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYP1, 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 Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2013-14)	5,807,266.61	Met

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

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	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?
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	40,832,054.18	37,683,344.42	38,257,691.96
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	40,832,054.18	37,683,344.42	38,257,691.96
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,224,961.63	1,130,500.33	1,147,730.76
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,224,961.63	1,130,500.33	1,147,730.76

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (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 Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(2,276,147.56)	(2,323,579.60)	2.1%	47,432.04	Met
1st Subsequent Year (2014-15)	(2,714,489.20)	(2,942,085.02)	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 occurred since first interim projections that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

see MYP assumptions

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers 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 years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

see MYP assumptions

- 1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

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

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. 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 new long-term (multiyear) commitments been incurred since first interim projections?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2013
Land Purchase	3	Capital Outlay Fund 400	7438 & 7439	1,978,925

Type of Commitment (continued)	Prior Year (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	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 (continued):

Type of Commitment	Prior Year (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Land Purchase	202,739	197,739	192,739	187,739
Total Annual Payments:	202,739	197,739	192,739	187,739
Has total annual payment increased over prior year (2012-13)?	No	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

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. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. 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 (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?

Actuarial	Actuarial
Jun 30, 2012	Jun 30, 2012

d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2013-14)	687,609.00	687,609.00
1st Subsequent Year (2014-15)	687,609.00	687,609.00
2nd Subsequent Year (2015-16)	687,609.00	687,609.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)

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)	450,454.00	450,454.00
2nd Subsequent Year (2015-16)	450,454.00	450,454.00

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:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

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

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a

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)
 - 2nd Subsequent Year (2015-16)

First Interim (Form 01CSI, Item S7B)	Second Interim

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	190.0	196.0	196.0	196.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining 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
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

7. Amount included for any tentative salary schedule increases

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

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

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

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

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

Certificated (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?

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

Yes

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	159.0	159.0	159.0	159.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining 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
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

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

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

1. 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

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

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	29.0	29.0	29.0	29.0

- 1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year (may enter text, such as "Reopener")

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. 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)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are costs of H&W benefit changes included in the interim and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are step & column adjustments included in the budget and MYPs?			
Cost of step & column adjustments			
Percent change in step and column over prior year			

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are costs of other benefits included in the interim and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

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. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior and current fiscal years?

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each 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)
- O - 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

RE	OBJ	MGR	BUDGET STATUS	R E C E I P T S												FISCAL YEAR TOTALS	ACCRUALS		
				ACTUALS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY			JUNE	
7090	8890	0000	Economic Impact Aid	74,298.00	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	74,298.00	0.00
7091	8890	0000	Economic Impact Aid	(74,298.00)	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	(74,298.00)	0.00
0000	8550	0000	Mandated Cost Reimbursements	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00	0.00
1100	8550	0000	Lottery	504,481.00	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	504,481.00	0.00
6500	8550	0000	Lottery - Instruction	121,482.00	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	121,482.00	0.00
0000	8590	0000	All Other State Revenues	166,773.00	124.94%	22.80%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	166,773.00	0.00
0000	8590	0000	Adult Education	232,883.00	77.01%	22.80%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	232,883.00	0.00
0000	8590	6405	GATE	64,275.00	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	64,275.00	0.00
0000	8590	7140	Prop 39	11,859.00	78.55%	21.45%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,859.00	0.00
6378	8590	0000	Call Health Science Bld Pjt	57,500.00	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	57,500.00	0.00
6385	8590	0000	CA Partnership Academies	53,640.00	18,001.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,640.00	0.00
6500	8590	0000	Special Ed (State FY 6 cto)	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00	0.00
6512	8590	0000	Special Ed-Memorial Health	161,805.92	0.00	71.61%	0.00	17.17%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,805.92	0.00
7010	8590	0000	Ag Vocational Incentive Grant	3,600.00	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	3,600.00	0.00
7220	8590	0000	Partnership Academy	256,631.20	88,585.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	256,631.20	0.00
7405	8590	0000	Common Core State Standards	824,751.00	0.00	0.00	48.76%	0.00	50.24%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	824,751.00	0.00
TOTAL OTHER STATE 8500-8590				2,696,993.12	501,831.87	218,151.99	410,400.00	27,785.75	414,351.00	2,700.00	258,846.72	0.00	0.00	126,115.25	940.00	194,798.00	2,147,720.58	522,872.54	

R E C E I P T S

8140	8625	0000	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
RDA			0.00%	0.00%	0.00%	0.00%	0.00%	53,008.80	0.00%	0.00%	0.00%	0.00%	0.00%	53,008.80	0.00%	0.00%	0.00%
0000	8650	0000	0.00%	1.66%	0.00%	0.00%	2,082.50	36.36%	0.00%	0.00%	0.00%	0.00%	0.00%	66,240.50	0.00%	0.00%	46.58%
Rents & Leases			0.00%	1.66%	0.00%	0.00%	2,082.50	36.36%	0.00%	0.00%	0.00%	0.00%	0.00%	66,240.50	0.00%	0.00%	0.00%
0000	8690	0000	0.00%	0.00%	0.00%	0.00%	50,000.00	0.00%	24.30%	0.00%	0.00%	0.00%	0.00%	62,544.00	0.00%	0.00%	17.46%
Interest			0.00%	0.00%	0.00%	0.00%	50,000.00	0.00%	24.30%	0.00%	0.00%	0.00%	0.00%	62,544.00	0.00%	0.00%	0.00%
0000	8677	6350	0.00%	0.00%	0.00%	0.00%	830,781.00	10.30%	10.30%	0.00%	0.00%	0.00%	0.00%	85,844.00	0.00%	0.00%	14.16%
ROP			0.00%	0.00%	0.00%	0.00%	830,781.00	10.30%	10.30%	0.00%	0.00%	0.00%	0.00%	85,844.00	0.00%	0.00%	0.00%
0000	8699	0000	5.33%	12.24%	0.10%	12,447.31	13.18%	18.37%	13.18%	0.00%	0.00%	0.00%	0.00%	713,131.50	0.00%	0.00%	19.09%
Other Local Revenue			5.33%	12.24%	0.10%	12,447.31	13.18%	18.37%	13.18%	0.00%	0.00%	0.00%	0.00%	713,131.50	0.00%	0.00%	0.00%
0000	8699	0000	0.00%	0.00%	0.00%	0.00%	98,453.00	12.93%	12.93%	0.00%	0.00%	0.00%	0.00%	117,849.50	0.00%	0.00%	14.16%
CJHS IID-Grant/Donations/fees			0.00%	0.00%	0.00%	0.00%	98,453.00	12.93%	12.93%	0.00%	0.00%	0.00%	0.00%	117,849.50	0.00%	0.00%	0.00%
0000	8699	0045	0.00%	0.00%	0.00%	0.00%	16,508.89	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	264.89	0.00%	0.00%	98.80%
SHS-Donations/text book			0.00%	0.00%	0.00%	0.00%	16,508.89	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	264.89	0.00%	0.00%	0.00%
0000	8699	0047	0.00%	0.00%	0.00%	0.00%	111.01	0.00%	111.01	0.00%	0.00%	0.00%	0.00%	111.01	0.00%	0.00%	0.00%
Prior Year Cancelled Warrants			0.00%	0.00%	0.00%	0.00%	111.01	0.00%	111.01	0.00%	0.00%	0.00%	0.00%	111.01	0.00%	0.00%	0.00%
0008	8699	0000	0.00%	0.00%	0.00%	0.00%	1,063.67	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,063.67	0.00%	0.00%	0.00%
Outdated Warrants			0.00%	0.00%	0.00%	0.00%	1,063.67	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,063.67	0.00%	0.00%	0.00%
0090	8699	0000	0.00%	0.00%	0.00%	0.00%	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	62.55	0.00%	0.00%	62.55%
Kafe-56			0.00%	0.00%	0.00%	0.00%	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	62.55	0.00%	0.00%	0.00%
0119	8699	0000	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%	0.00%
Cal Health Science Bid Physical			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%	0.00%
6378	8699	0000	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%	0.00%
Special Education/focal			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%	0.00%
6500	8699	0000	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%	0.00%
Partnership Academies/focal			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%	0.00%
7220	8699	0000	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%	0.00%
Transportation/focal			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%	0.00%
0000	8699	7230	0.00%	0.00%	0.00%	0.00%	10,000.00	132.78	0.00%	0.00%	0.00%	0.00%	0.00%	12,200.31	0.00%	0.00%	0.00%
School Bus Emissions			0.00%	0.00%	0.00%	0.00%	10,000.00	132.78	0.00%	0.00%	0.00%	0.00%	0.00%	12,200.31	0.00%	0.00%	0.00%
7230	8699	0000	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%	0.00%
RRM/focal			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%	0.00%
8150	8699	0000	0.00%	0.00%	0.00%	0.00%	10,000.00	34.71	0.00%	0.00%	0.00%	0.00%	0.00%	3,471.00	0.00%	0.00%	8.52%
Microsoft Voucher			0.00%	0.00%	0.00%	0.00%	10,000.00	34.71	0.00%	0.00%	0.00%	0.00%	0.00%	3,471.00	0.00%	0.00%	0.00%
9010	8699	0000	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%	0.00%
Special Projects			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%	0.00%
9013	8699	0000	0.00%	0.00%	0.00%	0.00%	8,263.16	9.263	0.00%	0.00%	0.00%	0.00%	0.00%	9,263.16	0.00%	0.00%	0.00%
Special Education			0.00%	0.00%	0.00%	0.00%	8,263.16	9.263	0.00%	0.00%	0.00%	0.00%	0.00%	9,263.16	0.00%	0.00%	0.00%
6500	8792	0000	4.79%	4.79%	0.00%	0.00	0.00	6.63%	6.63%	0.00%	0.00%	0.00%	0.00%	543,359.00	0.00%	0.00%	33.04%
Special Education			4.79%	4.79%	0.00%	0.00	0.00	6.63%	6.63%	0.00%	0.00%	0.00%	0.00%	543,359.00	0.00%	0.00%	0.00%
6500	8792	0000	0.00%	0.00%	0.00%	0.00	811,405.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,522,045.39	0.00%	0.00%	0.00%
Special Education			0.00%	0.00%	0.00%	0.00	811,405.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,522,045.39	0.00%	0.00%	0.00%
TOTAL OTHER LOCAL							54,078.49	161,004.46	222,091.41	66,103.11	436,821.00	147,669.50	15,000.00	1,522,045.39	0.00%	0.00%	462,464.27
6600-8790 (8619)							54,078.49	161,004.46	222,091.41	66,103.11	436,821.00	147,669.50	15,000.00	1,522,045.39	0.00%	0.00%	462,464.27
TOTAL INTERFUND							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8900-8628							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL RECEIPTS							38,088,084.70	2,517,138.61	2,502,303.94	2,196,750.11	3,987,473.50	2,269,877.75	151,270.05	29,843,776.82	2,131,289.05	2,131,289.05	8,144,305.89
							1,350,051.93	2,563,281.71	2,502,303.94	2,196,750.11	3,987,473.50	2,269,877.75	151,270.05	29,843,776.82	2,131,289.05	2,131,289.05	8,144,305.89
							1,726,946.09	2,563,281.71	2,502,303.94	2,196,750.11	3,987,473.50	2,269,877.75	151,270.05	29,843,776.82	2,131,289.05	2,131,289.05	8,144,305.89
							1,726,946.09	2,563,281.71	2,502,303.94	2,196,750.11	3,987,473.50	2,269,877.75	151,270.05	29,843,776.82	2,131,289.05	2,131,289.05	8,144,305.89
							1,726,946.09	2,563,281.71	2,502,303.94	2,196,750.11	3,987,473.50	2,269,877.75	151,270.05	29,843,776.82	2,131,289.05	2,131,289.05	8,144,305.89
							1,726,946.09	2,563,281.71	2,502,303.94	2,196,750.11	3,987,473.50	2,269,877.75	151,270.05	29,843,776.82	2,131,289.05	2,131,289.05	8,144,305.89
							1,726,946.09	2,563,281.71	2,502,303.94	2,196,750.11	3,987,473.50	2,269,877.75	151,270.05	29,843,776.82	2,131,289.05	2,131,289.05	8,144,305.89
							1,726,946.09	2,563,281.71	2,502,303.94	2,196,750.11	3,987,473.50	2,269,877.75	151,270.05	29,843,776.82	2,131,289.05	2,131,289.05	8,144,305.89
							1,726,946.09	2,563,281.71	2,502,303.94	2,196,750.11	3,987,473.50	2,269,877.75	151,270.05	29,843,776.82	2,131,289.05	2,131,289.05	8,144,305.89
							1,726,946.09	2,563,281.71	2,502,303.94	2,196,750.11	3,987,473.50	2,269,877.75	151,270.05	29,843,776.82	2,131,289.05	2,131,289.05	8,144,305.89
							1,726,946.09	2,563,281.71	2,502,303.94	2,196,750.11	3,987,473.50	2,269,877.75	151,270.05	29,843,776.82	2,131,289.05	2,131,289.05	8,144,305.89
							1,726,946.09	2,563,281.71	2,502,303.94	2,196,750.11	3,987,473.50	2,269,877.75	151,270.05	29,843,776.82	2,131,289.05	2,131,289.05	8,144,305.89
							1,726,946.09	2,563,281.71	2,502,303.94	2,196,750.11	3,987,473.50	2,269,877.75	151,270.05	29,843,776.82	2,131,289.05	2,131,289.05	8,144,305.89
							1,726,946.09	2,563,281.71	2,502,303.94	2,196,750.11	3,987,473.50	2,269,877.75	151,270.05	29,843,776.82	2,131,289.05	2,131,289.05	8,144,305.89
							1,726,946.09	2,563,281.71	2,502,303.94	2							

OBJ	MGR	BUDGET STATUS		D I S B U R S E M E N T S												FISCAL YEAR TOTALS		ACCRUALS	
		ACTUALS		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS			
Certificated Salaries	1000	19,374,544.85	1.97%	382,888.15	1,505,595.95	1,517,759.09	1,539,318.14	1,578,429.84	1,578,429.84	1,580,323.23	1,483,359.48	1,483,359.48	1,483,359.48	1,483,359.48	1,398,609.32	17,990,944.05	86.28%	683,600.80	3.72%
Classified Salaries	2000	5,527,539.32	5.97%	313,845.10	419,960.95	419,844.00	424,960.50	596,483.38	596,483.38	611,146.50	432,562.95	432,562.95	432,562.95	432,562.95	298,739.96	5,278,352.83	95.41%	254,185.39	4.59%
Benefits	3000	5,784,786.24	2.51%	145,646.20	400,130.21	460,342.15	462,452.73	493,730.50	493,730.50	473,546.41	522,842.85	522,842.85	522,842.85	522,842.85	718,574.64	5,769,611.65	99.41%	34,174.59	0.59%
Supplies	4000	3,789,028.86	1.89%	63,141.99	274,815.45	188,452.42	175,328.35	82,782.87	82,782.87	100,648.06	419,472.40	419,472.40	419,472.40	419,472.40	419,472.40	2,821,521.64	75.00%	940,507.22	25.00%
Services/Other Operating	5000	3,638,128.52	7.57%	275,344.84	318,347.31	173,742.32	372,828.83	143,408.88	143,408.88	148,485.57	178,388.35	178,388.35	178,388.35	178,388.35	178,388.35	2,603,741.09	71.57%	1,034,385.43	28.43%
Subtotal for SACS Reporting	Object Codes	7,400,155.38	338,486.83	593,282.76	382,194.74	548,155.18	226,191.85	247,642.04	247,642.04	378,898.58	338,987.77	597,860.75	597,860.75	597,860.75	597,860.75	5,425,202.73	74.78%	1,974,892.05	25.22%
Capital Outlay	6000	1,678,175.47	1.78%	29,870.00	45,010.13	215,887.18	40,293.20	7,806.57	42,488.50	200,513.28	66,584.22	110,821.50	110,821.50	110,821.50	274,419.50	1,254,817.08	65.94%	423,258.39	33.06%
Other Outgo	7000	1,478,381.27	2.81%	41,539.00	41,539.00	74,770.00	74,770.00	74,770.00	74,770.00	74,770.00	74,770.00	74,770.00	74,770.00	143,701.24	143,701.24	1,107,270.86	65.27%	389,080.31	25.00%
TOTAL DNBURSEMENTS		40,298,581.33		1,232,352.28	3,004,489.00	3,050,877.16	3,060,148.75	2,980,512.14	2,980,512.14	5,963,860.26	3,004,115.89	3,290,878.78	3,290,878.78	3,454,778.78	3,298,107.41	36,517,356.40		3,739,201.83	
NET INCOME		12,168,476.83	484,630.81	(1,644,437.07)	652,822.78	(500,848.04)	(483,373.53)	3,883,517.77	(3,401,556.32)	(805,385.58)	698,484.72	(1,021,101.03)	(3,303,508.73)	(1,134,618.39)					

	P		R		I		O		R		Y		E		A		R	
Cash On Hand June 30th	9110	6,446,008.57	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Revolving Cash	9130	6,000.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Accounts Receivable	9200	6,474,623.95	59%	29%	0%	7%	3%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Prepaid Expenditures	9310	247,658.07	0%	0%	141%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Stores	9320	29,513.45	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Accounts Payable Tax Liability	9503	0.00	24.99	394.65	508.50	168.33	434.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	9510	593,119.74	97%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Health & Welfare Holding	9524	0.00	(161,867.15)	(122,789.09)	1,317.82	12,622.48	(139,230.82)	141,233.85	11,939.48	65,000.81	65,000.81	65,000.81	65,000.81	65,000.81	65,000.81	65,000.81	65,000.81	65,000.81
Unemployment Holding	9525	0.00	348.78	949.40	949.88	(749.18)	230.54	(136.00)	1,010.47	11.98	11.98	11.98	11.98	11.98	11.98	11.98	11.98	11.98
Workers' Comp Holding	9526	0.00	7,991.00	21,275.03	21,281.23	(28,990.01)	5,169.25	(3,071.89)	22,654.63	(17,630.78)	(17,630.78)	(17,630.78)	(17,630.78)	(17,630.78)	(17,630.78)	(17,630.78)	(17,630.78)	(17,630.78)
Due To Other Funds	9610	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	0.00	0.00	0.00
Deferred Revenue	9650	(194,923.66)	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TOTAL PRIOR YEAR		12,419,390.84	2,863,551.54	1,795,535.98	399,433.09	511,973.51	299,632.81	257,511.82	48,999.87	(71,290.46)	(71,290.46)	(71,290.46)	(71,290.46)	(71,290.46)	(71,290.46)	(71,290.46)	(71,290.46)	(71,290.46)
ENDING CASH			9,984,790.92	9,925,889.83	10,978,145.70	10,296,361.83	10,344,961.81	11,364,067.48	10,607,701.78	11,235,906.04	10,140,514.55	6,785,717.36	5,807,266.61					

Beginning Fund Balance July 1, 2013	12,418,360.84
Change in Fund Balance	(2,166,476.63)
Estimated Fund Balance June 30, 2014	10,247,884.01

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