

Central Union High
School District

2013-2014

1st Interim Report

MEMO

To: C. Thomas Budde, Superintendent

From: Merritt Merten, Accountant

CC: Central Union High School District Board of Trustees

Date: December 10, 2013

Re: 2013-2014 First Interim

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

Unrestricted Revenues:

- ★ **LCFF/Revenue Limit Sources** increased \$2,116,489. This increase is due to a recalculation of the LCFF as well as updated tax revenue.
- ★ **Federal Revenue** is estimated to increase \$22,995 due to unexpected MAA revenue.
- ★ **Other State Revenues** increased \$79,799. This increase is due to unexpected prior year Tier III revenue.
- ★ **Local Revenue** increased by \$515,585. This increase is the result of updating the facility rentals revenue (\$69,000), an ROP revenue (\$427,816) adjustment, and updated revenue in other local revenue (\$18,769).

Unrestricted Expenditures:

UNRESTRICTED			
Category	2013-2014 Board Approved Operating Budget	2013-2014 First Interim	Difference
Certificated Salaries	15,324,961	15,716,206	391,245
Classified Salaries	4,027,577	4,087,208	59,631
Employee Benefits	4,861,143	4,820,030	(41,113)
Books & Supplies	1,343,425	1,333,520	(9,905)
Services & Operating Expenses	2,395,620	2,395,451	(169)
Capital Outlay	579,156	574,355	(4,801)
Other Outgo (excluding Transfers of Indirect Cost)	213,407	830,781	617,374
Other Outgo Transfers of Indirect Costs	(216,232)	(234,324)	(18,092)
Interfund Transfers In	-	-	0
Interfund Transfers Out	87,397	101,152	13,755
Contributions	2,232,694	2,276,148	43,454
Total	30,849,148	31,900,527	1,051,379

★ **Certificated Salaries** increased \$391,245.

★ **Increases**

- ★ \$586,978 – one-time off schedule bonus
- ★ \$64,050 – extra period assignments
- ★ \$60,738 – pupil support salaries
- ★ \$28,588 - overloads
- ★ \$10,365 - substitutes
- ★ \$3,554 – extra duty stipends
- ★ \$2,000 – special stipends
- ★ \$2,000 – hourly stipends
- ★ \$1,867 – department chair stipends

★ **Decreases**

- ★ \$131,687 – teacher’s salaries

- ★ \$98,149 – part time (Adult Ed)
- ★ \$84,970 – other salaries
- ★ \$36,519 - hourly
- ★ \$15,853 – coaching stipends
- ★ \$1,717 – supervisor & administration salaries

- ★ **Classified Salaries** increased \$59,631. This net increase includes the 1.56% on schedule salary increase ratified last month with CSEA.

- ★ **Increases**

- ★ \$61,539 – clerical, technical, and office salaries
- ★ \$25,985 – support salaries
- ★ \$10,617 – coaching stipends
- ★ \$6,522 – other salaries
- ★ \$536 – instructional aide extra duty stipends
- ★ \$400 – instructional aide educational stipends
- ★ \$400 – clerical/technical educational stipends

- ★ **Decreases**

- ★ \$38,304 – instructional salaries
- ★ \$7,080 – instructional aide overtime
- ★ \$785 – support overtime
- ★ \$190 – support educational stipends
- ★ \$9 – educational stipends

- ★ **Employee Benefits** decreased \$41,113. At budget creation, it was assumed that all employees would take advantage of the full health benefits cap. Now that the employees have chosen their specific plans the actual amount reflects a decrease in costs.

- ★ **Books and Supplies** decreased \$9,905.

- ★ **Decreases**

- ★ \$80,819 – materials and supplies
- ★ \$900 – textbooks
- ★ \$700 – other supplies

- ★ **Increases**

- ★ \$72,049 –non-capitalized equipment
- ★ \$465 - fuel

- ★ **Services and Operating Expenditures** decreased \$169.

- ★ **Capital Outlay** decreased by \$4,801.

★ **Decreases**

- ★ \$4,801 – equipment

- ★ **Other Outgo (excluding Transfers of Indirect Costs)** increased \$617,374. This is due to an updated budget for ROP.
- ★ **Other Outgo - Transfers of Indirect Costs** decreased by \$18,092. This increase is due to Direct Support/Indirect Costs Charges being updated.
- ★ **Interfund Transfers In** will remain zero.
- ★ **Interfund Transfers Out** increased \$13,755. This is the contribution to the Cafeteria Fund (130) and is due to the on schedule salary increase of 1.56% ratified last month with CSEA.
- ★ **Contributions** from unrestricted to restricted increased \$43,454.

★ **Increases**

- ★ \$36,197 – Special Education
- ★ \$7,257 – Routine Restricted Maintenance

Restricted Revenues:

- ★ **LCFF/Revenue Limit Sources** are estimated to remain zero.
- ★ **Federal Revenue** increased \$65,328. This net increase is due to the recognition of carryover revenue from prior year.
 - ★ **Increases**
 - ★ \$68,073 – Migrant Title I
 - ★ **Decreases**
 - ★ \$2,745 - other Federal Revenue
- ★ **Other State Revenue** increased by \$204,784. This net increase is due to updated award amounts.
 - ★ **Increases**
 - ★ \$194,798 – Prop 39

- ★ \$65,059 – Special Ed Mental Health
- ★ \$3,951 – Common Core State Standards
- ★ **Decreases**
 - ★ \$27,360 – California Partnership Academies
 - ★ \$31,468 – Partnership Academies
 - ★ \$196 – Ag Vocational Grant

★ **Local Revenue** increased by \$23,892.

- ★ **Increases**
 - ★ \$14,629 – Special Ed CAHSEE
 - ★ \$9,263 – Special Projects

Restricted Expenditures:

RESTRICTED			
Category	2013-2014 Board Approved Operating Budget	2013-2014 First Interim	Difference
Certificated Salaries	2,221,726	2,556,086	334,360
Classified Salaries	1,092,144	1,222,919	130,775
Employee Benefits	785,398	897,184	111,786
Books & Supplies	2,232,477	2,150,505	(81,972)
Services & Operating Expenses	879,323	1,181,325	302,002
Capital Outlay	825,961	1,142,883	316,922
Other Outgo (excluding Transfers of Indirect Cost)	-	-	0
Other Outgo Transfers of Indirect Costs	119,051	137,142	18,091
Interfund Transfers In	-	-	0
Interfund Transfers Out	-	-	0
Contributions	(2,232,694)	(2,276,148)	(43,454)
Total	5,923,386	7,011,896	1,088,510

★ **Certificated Salaries** increased \$334,360.

★ **Increases**

- ★ \$103,203 – other salaries
- ★ \$52,031 – teachers' salaries
- ★ \$50,050 – hourly
- ★ \$45,672 – extra period assignment
- ★ \$45,261 – pupil support salaries
- ★ \$25,491 - substitutes
- ★ \$8,250 – extra duty stipend
- ★ \$4,402 – pupil support hourly

★ **Classified salaries** increased \$130,775. This net increase includes the 1.56% on schedule salary increase ratified last month with CSEA.

★ **Increases**

- ★ \$118,227 – support salaries
- ★ \$13,600 – work study
- ★ \$11,457 – instructional aide overtime
- ★ \$8,000 – substitute instructional aide
- ★ \$1,874 – instructional salaries
- ★ \$1,122 – support overtime
- ★ \$1,065 – support educational stipends
- ★ \$892 – other salaries
- ★ \$786 – clerical overtime
- ★ \$330 – other overtime/hourly
- ★ \$8 – educational stipends

★ **Decreases**

- ★ \$26,586 – clerical, technical, and office salaries

★ **Employee Benefits** increased \$111,786. This increase is due to the changes listed above in Certificated & Classified Salaries.

★ **Books and Supplies** decreased \$81,972. This is mainly due to carryover and restricted ending balances being updated, therefore expenditures are updated as well.

★ **Decreases**

- ★ \$849,197 – materials and supplies
- ★ \$1,640 – fuel
- ★ \$676 – office supplies

★ **Increases**

- ★ \$634,123 – non-capitalized equipment
 - ★ \$135,088 – textbooks
 - ★ \$330 – maintenance supplies
- ★ **Services and Operating Expenditures** increased \$302,002. This is mainly due to carryover and restricted ending balances being updated therefore expenditures are updated as well.
- ★ **Increases**
 - ★ \$244,177 – Operations
 - ★ \$37,226 – travel & conference
 - ★ \$14,634 – rentals, leases & repairs
 - ★ \$11,543 – direct costs
 - ★ \$322 – postage
 - ★ **Decreases**
 - ★ \$3,400 – electricity
 - ★ \$1,500 – communications
 - ★ \$1,000 – water/sewer
- ★ **Capital Outlay** increased \$316,922.
- ★ **Increases**
 - ★ \$214,653
 - ★ \$194,798 – Prop 39
 - ★ \$7,621 - Perkins
 - ★ **Decreases**
 - ★ \$100,150 – Routine Restricted Maintenance
- ★ **Other Outgo (excluding Transfers of Indirect Costs)** had no changes at this time.
- ★ **Other Outgo - Transfers of Indirect Costs** increased by \$18,092. This decrease 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 \$43,454.
- ★ **Increases**
 - ★ \$36,197 – Special Education

★ \$7,257 – Routine Restricted Maintenance

Reserves & Ending Balance

Unrestricted

The district is projecting an Unrestricted Ending Fund balance of \$10,464,160 of which \$5,940,022 is listed as Reserve for Economic Uncertainties (\$4,488,625 is for the State Deferrals and \$3,916,016 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 \$453,402. 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 \$4,463,285. 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 has not begun 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: _____ Date: _____
District Superintendent or Designee

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: _____ Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X 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: Accountatn E-mail: mmerten@cuhsd.net

Criteria and Standards Review Summary

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

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 budget adoption.	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 budget adoption.	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 LCFF/revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		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 budget adoption.		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 budget adoption.		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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first 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 budget adoption, 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						

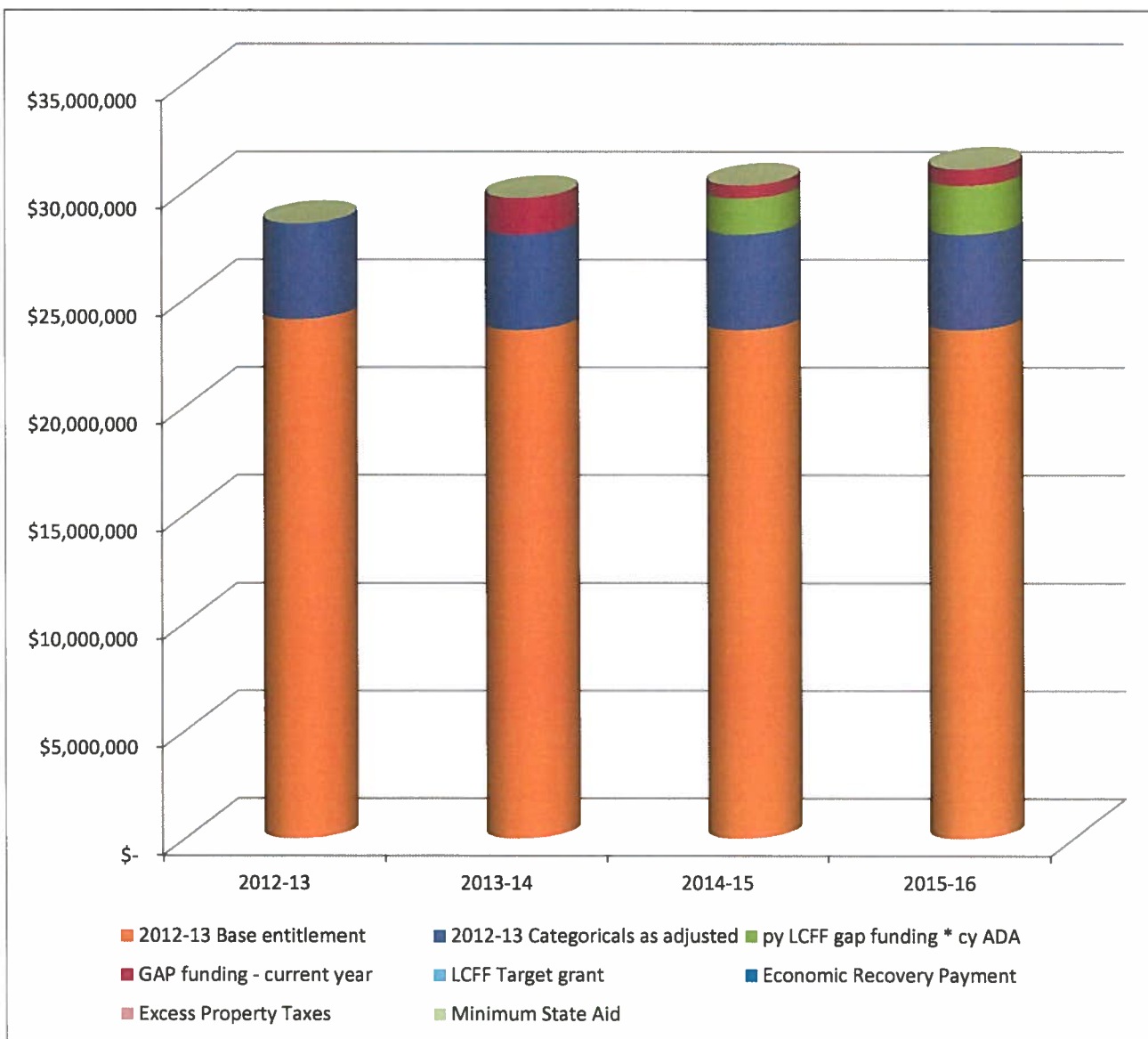
Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY 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

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	\$ -	\$ 1,684,354	\$ 589,320	\$ 751,402
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 1,684,365	\$ 2,273,690
2012-13 Categoricals as adjusted	\$ 4,438,265	\$ 4,438,265	\$ 4,438,265	\$ 4,438,265
2012-13 Base entitlement	\$ 24,107,903	\$ 23,595,141	\$ 23,595,141	\$ 23,595,141
Total General Purpose Funding	\$ 28,546,168	\$ 29,717,760	\$ 30,307,091	\$ 31,058,498
Calculator tab: Recap total LCFF Proof	\$ 28,546,168 TRUE	\$ 29,717,760 TRUE	\$ 30,307,091 TRUE	\$ 31,058,498 TRUE
P2 ADA	3,897.91	3,897.91	3,897.91	3,897.91

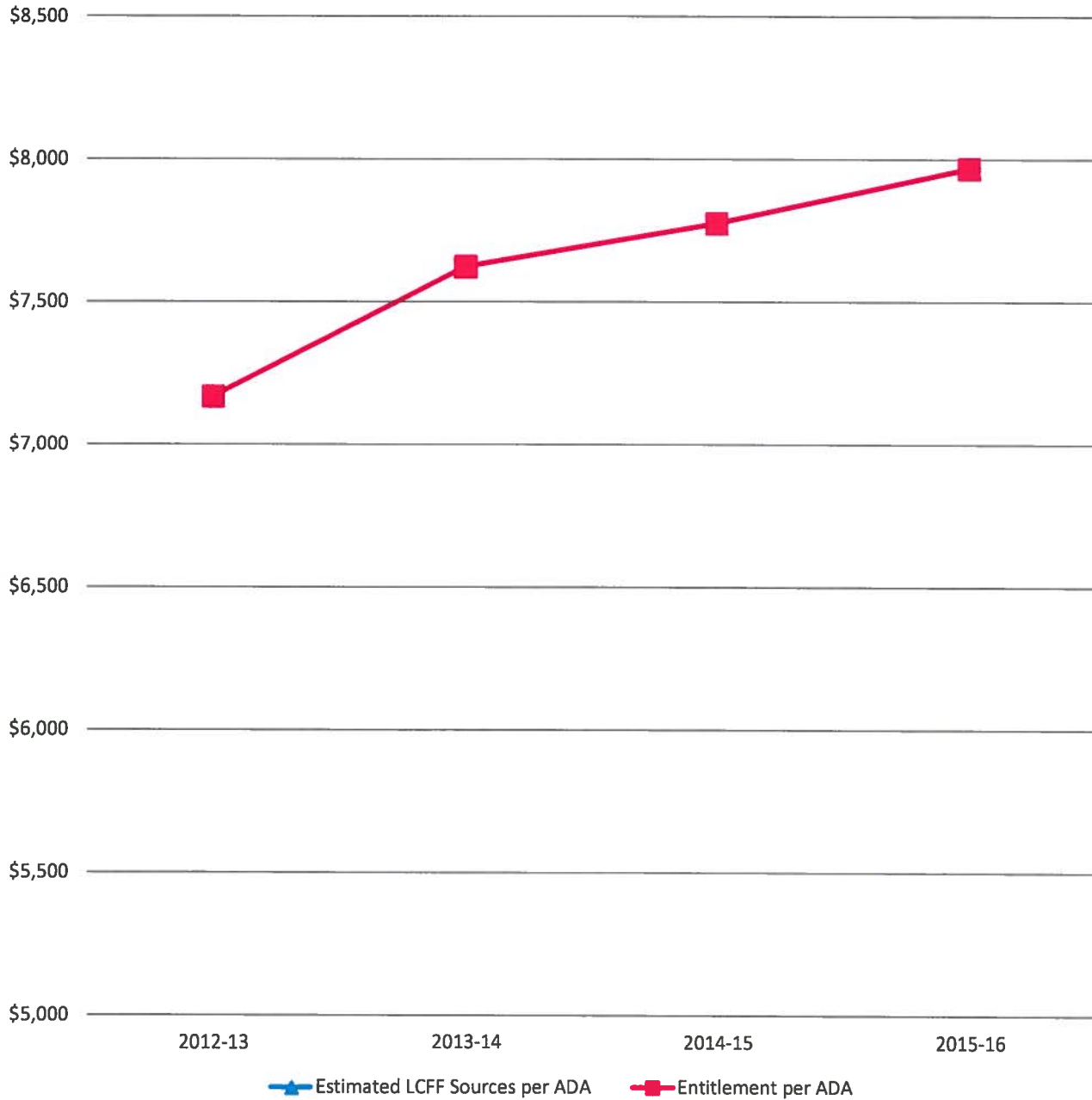


LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

LOCAL CONTROL FUNDING FORMULA

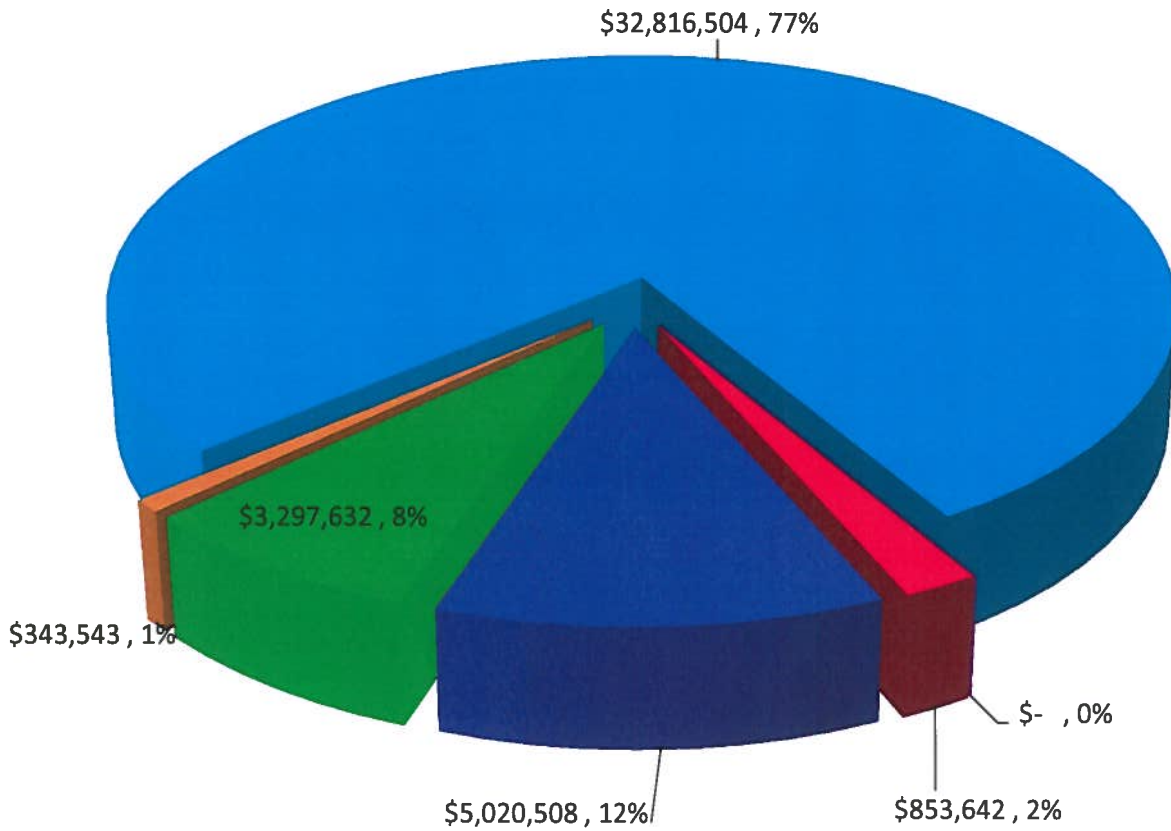
LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16
ADA	3,982.62	3,897.91	3,897.91	3,897.91
Estimated LCFF Sources per ADA	\$ 7,167.69	\$ 7,624.02	\$ 7,775.22	\$ 7,967.99
Net Change per ADA		\$ 456.34	\$ 151.19	\$ 192.77
Net Percent Change		6.37%	1.98%	2.48%
Estimated LCFF Entitlement per ADA	\$ 7,167.69	\$ 7,624.02	\$ 7,775.22	\$ 7,967.99
Net Change per ADA		\$ 456.34	\$ 151.19	\$ 192.77
Net Percent Change		6.37%	1.98%	2.48%



Components of LCFF Target Entitlement

Base Grant	\$	32,816,504
K-3 Grade Span Adjustment	\$	-
9-12 Grade Span Adjustment	\$	853,642
Supplemental Grant	\$	5,020,508
Concentration Grant	\$	3,297,632
Add-ons (TIIBG & Transportation)	\$	343,543
Total	\$	42,331,829



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

Central Union High

12/4/13

LOCAL CONTROL FUNDING FORMULA

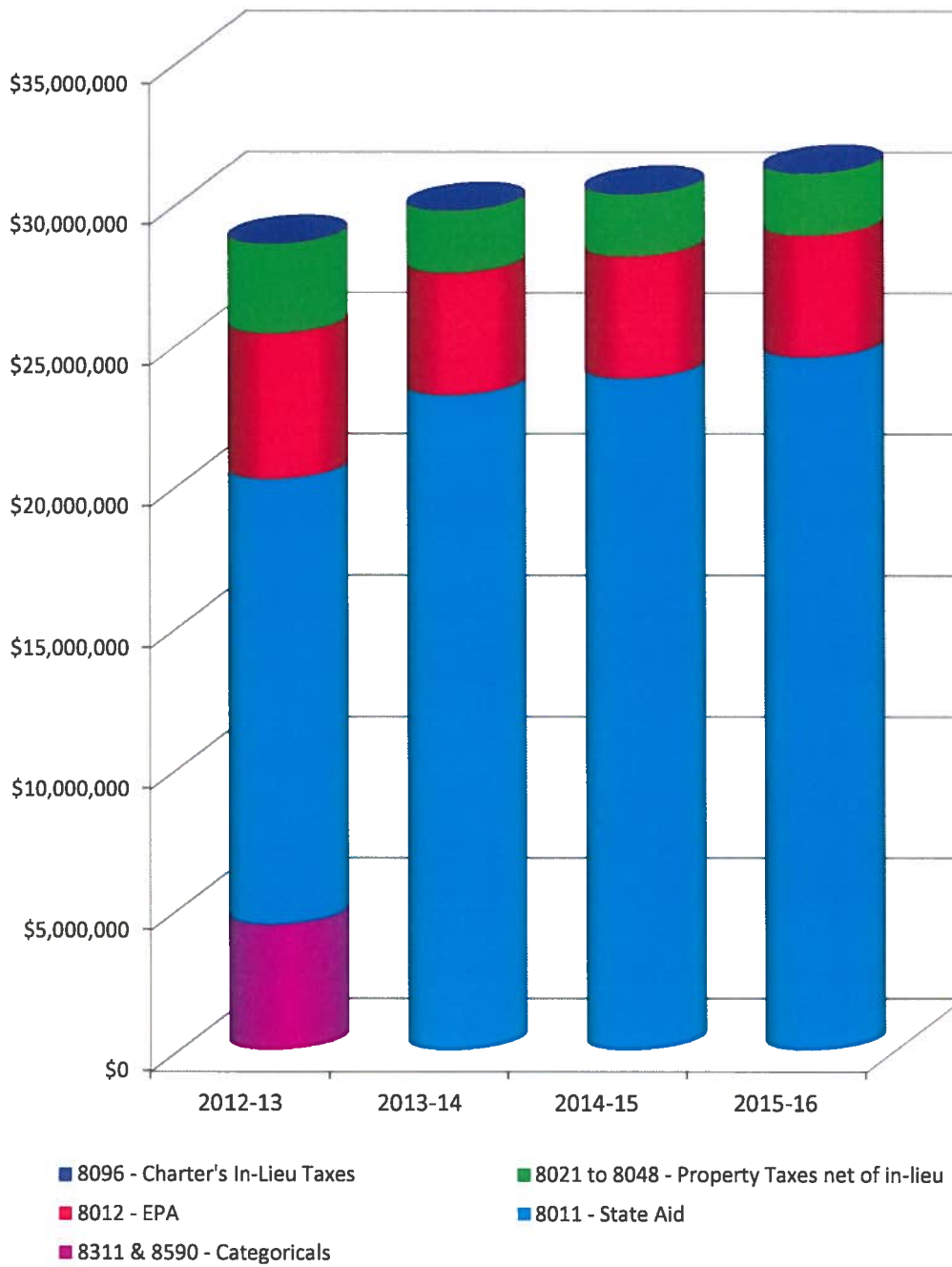
Summary of Funding

	2013-14	2014-15	2015-16
Target	\$ 42,331,830	\$ 43,111,412	\$ 43,968,952
Floor	28,033,406	29,717,771	30,307,096
CY Gap Funding	1,684,354	589,320	751,402
ERT	-	-	-
Total Phase-In Entitlement	\$ 29,717,760	\$ 30,307,091	\$ 31,058,498

Components of LCFF Including Excess Taxes & EPA

Object Code & LCFF SOURCES	2012-13	2013-14	2014-15	2015-16
8011 - State Aid	\$ 15,775,963	\$ 23,191,905	\$ 23,781,236	\$ 24,532,643
8012 - EPA	5,156,439	4,320,106	4,320,106	4,320,106
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	-	-	-	-
8311 & 8590 - Categoricals	4,438,265			
Total RL/LCFF Sources	\$ 28,546,168	\$ 29,717,760	\$ 30,307,091	\$ 31,058,498

LOCAL CONTROL FUNDING FORMULA



LCFF Entitlement	\$	28,546,168	\$	29,717,760	\$	30,307,091	\$	31,058,498
Excess Taxes		-		-		-		-
Minimum EPA		-		-		-		-
Proof Total all Sources	\$	28,546,168	\$	29,717,760	\$	30,307,091	\$	31,058,498
		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	27,601,271.20	7,570,056.31	29,717,760.00	2,116,488.80	7.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	22,994.65	22,994.65	New
3) Other State Revenue		8300-8599	3,924,025.80	915,986.00	491,324.00	995,785.00	79,799.00	8.7%
4) Other Local Revenue		8600-8799	628,217.00	195,000.00	131,768.65	710,584.90	515,584.90	264.4%
5) TOTAL, REVENUES			29,058,922.47	28,712,257.20	8,193,148.96	31,447,124.55		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,005,027.90	15,324,961.29	4,181,663.61	15,716,206.21	(391,244.92)	-2.6%
2) Classified Salaries		2000-2999	3,366,410.56	4,027,576.56	1,207,578.29	4,087,208.29	(59,631.73)	-1.5%
3) Employee Benefits		3000-3999	4,573,439.87	4,861,143.29	1,226,037.85	4,820,029.56	41,113.73	0.8%
4) Books and Supplies		4000-4999	1,716,748.53	1,343,424.97	364,676.59	1,333,520.12	9,904.85	0.7%
5) Services and Other Operating Expenditures		5000-5999	2,286,082.09	2,395,619.97	948,567.85	2,395,450.98	168.99	0.0%
6) Capital Outlay		6000-6999	332,000.00	579,155.82	41,362.39	574,354.51	4,801.31	0.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	213,407.00	232,618.00	830,781.00	(617,374.00)	-289.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(240,134.98)	(216,232.06)	(9,173.82)	(234,323.54)	18,091.48	-8.4%
9) TOTAL, EXPENDITURES			27,039,573.97	28,529,056.84	8,193,330.76	29,523,227.13		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			2,019,348.50	183,200.36	(181.80)	1,923,897.42		
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	87,397.31	0.00	101,152.00	(13,754.69)	-15.7%
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)	(2,232,693.96)	0.00	(2,276,147.56)	(43,453.60)	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,604,605.71)	(2,320,091.27)	0.00	(2,377,299.56)		

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)	(2,136,890.91)	(181.80)	(453,402.14)		
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	8,816,184.61		10,499,673.38		
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								
Stablization 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	10,324,558.31	8,780,671.16		10,464,159.93		
Unassigned/Unappropriated Amount			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)
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	2,949,277.10	289,720.85	3,014,605.46	65,328.36	2.2%
3) Other State Revenue		8300-8599	1,676,110.00	1,469,424.00	658,645.61	1,674,208.12	204,784.12	13.9%
4) Other Local Revenue		8600-8799	889,074.24	835,905.81	230,606.16	859,797.97	23,892.16	2.9%
5) TOTAL, REVENUES			5,639,543.29	5,254,606.91	1,178,972.62	5,548,611.55		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,540,903.93	2,221,725.89	744,067.72	2,556,086.05	(334,360.16)	-15.0%
2) Classified Salaries		2000-2999	1,773,784.98	1,092,143.98	370,132.26	1,222,918.69	(130,774.71)	-12.0%
3) Employee Benefits		3000-3999	1,103,950.15	785,397.85	242,533.44	897,183.98	(111,786.13)	-14.2%
4) Books and Supplies		4000-4999	1,662,281.59	2,232,476.97	337,161.62	2,150,505.32	81,971.65	3.7%
5) Services and Other Operating Expenditures		5000-5999	929,767.55	879,322.85	191,693.45	1,181,325.06	(302,002.21)	-34.3%
6) Capital Outlay		6000-6999	822,155.82	825,961.13	289,778.12	1,142,882.93	(316,921.80)	-38.4%
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	119,050.85	9,173.82	137,142.33	(18,091.48)	-15.2%
9) TOTAL, EXPENDITURES			8,975,797.79	8,156,079.52	2,184,540.43	9,288,044.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,336,254.50)	(2,901,472.61)	(1,005,567.81)	(3,739,432.81)		
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	2,232,693.96	0.00	2,276,147.56	43,453.60	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,517,208.40	2,232,693.96	0.00	2,276,147.56		

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)	(668,778.65)	(1,005,567.81)	(1,463,285.25)		
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	794,506.60		0.00		
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	794,506.68		0.01		
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)	(0.08)		(0.01)		

2013-14 First 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	27,601,271.20	7,570,056.31	29,717,760.00	2,116,488.80	7.7%
2) Federal Revenue		8100-8299	2,792,016.50	2,949,277.10	289,720.85	3,037,600.11	88,323.01	3.0%
3) Other State Revenue		8300-8599	5,600,135.80	2,385,410.00	1,149,969.61	2,669,993.12	284,583.12	11.9%
4) Other Local Revenue		8600-8799	1,517,291.24	1,030,905.81	362,374.81	1,570,382.87	539,477.06	52.3%
5) TOTAL, REVENUES			34,698,465.76	33,966,864.11	9,372,121.58	36,995,736.10		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,545,931.83	17,546,687.18	4,925,731.33	18,272,292.26	(725,605.08)	-4.1%
2) Classified Salaries		2000-2999	5,140,195.54	5,119,720.54	1,577,710.55	5,310,126.98	(190,406.44)	-3.7%
3) Employee Benefits		3000-3999	5,677,390.02	5,646,541.14	1,468,571.29	5,717,213.54	(70,672.40)	-1.3%
4) Books and Supplies		4000-4999	3,379,030.12	3,575,901.94	701,838.21	3,484,025.44	91,876.50	2.6%
5) Services and Other Operating Expenditures		5000-5999	3,215,849.64	3,274,942.82	1,140,261.30	3,576,776.04	(301,833.22)	-9.2%
6) Capital Outlay		6000-6999	1,154,155.82	1,405,116.95	331,140.51	1,717,237.44	(312,120.49)	-22.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	213,407.00	232,618.00	830,781.00	(617,374.00)	-289.3%
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	36,685,136.36	10,377,871.19	38,811,271.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,316,906.00)	(2,718,272.25)	(1,005,749.61)	(1,815,535.39)		
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	87,397.31	0.00	101,152.00	(13,754.69)	-15.7%
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)	(87,397.31)	0.00	(101,152.00)		

2013-14 First 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)	(2,805,669.56)	(1,005,749.61)	(1,916,687.39)		
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	9,610,691.21		10,499,673.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
Stores		9712	37,260.00	29,513.45		29,513.45		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	971,428.22	794,506.68		0.01		
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	10,324,558.31	8,780,671.16		10,464,159.93		
Unassigned/Unappropriated Amount		9790	(327,189.07)	(0.08)		(0.01)		

Multi-year Projections

Central Union High School District

Multi-Year Assumptions for 2014-2015 & 2015-2016

Unrestricted:

- **LCFF/Revenue Limit** is projected to increase 1.98% in 2014-2015 and 2.48% in 2015-2016 based on Imperial County Office of Education's Projected LCFF (see LCFF section in front of booklet).
- **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.
- **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 7.04% 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 20.4% in 2014-2015, mainly due to reduced restricted revenues, as well as increased expenditures causing a higher contribution. An increase of 3.84% is projected for 2015-2016.
- **Certificated Salaries** are projected to decrease a net of 1.17% in 2014-2015 due to the one-time off schedule payout of \$586,978 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 increase a net of 1.86% in 2014-2015 due to the one-time off schedule payout of \$80,000 for Classified 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 decrease a net of 4.03% 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 12.03% due to the decrease of one-time technology expenditures; an increase of the 2.3% CPI in 2014-2015; and increase 2.5% CPI in 2015-2016 based on SSC Dartboard.
- **Services & Operating Expenditures** are projected to increase a net of 1.74% due to the decrease in one-time technology expenditures; an increase of the 2.3% CPI in 2014-2015; and increase 2.5% CPI in 2015-2016 based on the SSC Dartboard.
- **Capital Outlay** is projected to decrease a net 93.7% due to one-time bus purchase and technology expenditures; an increase of 2.3% CPI in 2014-2015; and an increase of 2.5% CPI in 2015-2016 based on the SSC Dartboard.
- **Other Outgo** is projected to remain the same for both years.
- **Other Outgo Transfers of Indirect Costs** are projected to remain the same for both years.
- **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 \$245,884 for 2014-2015 and \$494,928 for 2015-2016. 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 8.75% in 2014-2015 due to one-time Program Improvement Revenue and remain the same for 2015-2016.
- **Other State Revenues** are projected to decrease a net 48.35% 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 remain the same for both years.
- **Other Financing Sources** represents interfund transfers and contributions from unrestricted to restricted. At this time, we are estimating an increase of 20.4% in 2014-2015, mainly due to reduced restricted revenues as well as increased expenditures causing a higher contribution. An increase of 3.84% is projected for 2015-2016.
- **Certificated Salaries** are projected to decrease a net 9% 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 .27% 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 5.02% 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 28.96% in 2014-2015 due to one-time expenditures in Common Core, EIA, Deferred Maintenance and Program Improvement; as well as the estimated 2.3% CPI increase based on the SSC Dartboard. An increase of 2.5% CPI is estimated in 2015-2016 based on SSC Dartboard.
- **Services & Operating Expenditures** are projected to decrease a net of 36.93% in 2014-2015 due to one-time expenditures in Common Core, EIA, Deferred Maintenance and Program Improvement; as well as the estimated 2.3% CPI increase based on SSC Dartboard. An increase of 2.5% CPI is estimated in 2015-2016 based on SSC Dartboard.
- **Capital Outlay** is projected to decrease by a net 62.38% 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 2.3% CPI increase based on SSC Dartboard. An increase of 2.5% CPI is estimated in 2015-2016 based on SSC Dartboard.
- **Other Outgo Transfers of Indirect Costs** are projected to decrease 16.05% 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, Charter School, and County Office Financial Projection Dartboard 2013-14 Adopted Budget

This version of SSC's Financial Projection Dartboard is based on the adopted 2013-14 State Budget. 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 inserted 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	\$6,845	\$6,947	\$7,154	\$8,289
COLA at 1.565%	\$107	\$109	\$112	\$130
2013-14 Base Grants	\$6,952	\$7,056	\$7,266	\$8,419

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2013-14 Base Grants	\$6,952	\$7,056	\$7,266	\$8,419
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$723	-	-	\$219
2013-14 Adjusted Base Grants	\$7,675	\$7,056	\$7,266	\$8,638

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	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
LCFF Planning Factors	SSC Simulator ¹	SSC Simulator ¹	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²

PLANNING FACTORS							
Factor	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	
Statutory COLA	3.24%	1.565%	1.80%	2.30%	2.50%	2.70%	
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education	0.00%	1.565%	1.80%	2.30%	2.50%	2.70%	
California CPI	2.15%	2.00%	2.30%	2.50%	2.70%	2.80%	
California Lottery ³	Base	\$124	\$126	\$126	\$126	\$126	\$126
	Proposition 20	\$30	\$30	\$30	\$30	\$30	\$30
Interest Rate for Ten-Year Treasuries	1.89%	2.50%	2.70%	2.90%	3.10%	3.30%	

RESERVES		
State Reserve Requirement	District ADA Range	LCFF Reserve Plan ⁴
The greater of 5% or \$50,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$50,000	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 LCFF 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.

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	29,717,760.00	1.98%	30,307,091.00	2.48%	31,058,498.00
2. Federal Revenues	8100-8299	22,994.65	-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	710,584.90	-7.04%	660,584.90	0.04%	660,854.90
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	(2,276,147.56)	20.40%	(2,740,434.08)	3.84%	(2,845,566.94)
6. Total (Sum lines A1 thru A5c)		29,170,976.99	-0.89%	28,910,558.03	2.29%	29,572,818.44
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,716,206.21		15,531,553.08
b. Step & Column Adjustment				205,370.84		208,122.81
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(390,023.97)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,716,206.21	-1.17%	15,531,553.08	1.34%	15,739,675.89
2. Classified Salaries						
a. Base Salaries				4,087,208.29		4,163,318.09
b. Step & Column Adjustment				48,148.48		48,710.81
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				27,961.32		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,087,208.29	1.86%	4,163,318.09	1.17%	4,212,028.90
3. Employee Benefits	3000-3999	4,820,029.56	-4.03%	4,625,878.29	1.41%	4,691,103.17
4. Books and Supplies	4000-4999	1,333,520.12	-12.03%	1,173,052.74	2.50%	1,202,379.06
5. Services and Other Operating Expenditures	5000-5999	2,395,450.98	1.74%	2,437,084.70	2.50%	2,498,011.81
6. Capital Outlay	6000-6999	574,354.51	-93.70%	36,178.08	2.50%	37,082.53
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	830,781.00	0.00%	830,781.00	0.00%	830,781.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(234,323.54)	0.00%	(234,323.54)	0.00%	(234,323.54)
9. Other Financing Uses						
a. Transfers Out	7600-7629	101,152.00	0.00%	101,152.00	0.00%	101,152.00
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)		29,624,379.13	-3.24%	28,664,674.44	1.44%	29,077,890.82
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(453,402.14)		245,883.59		494,927.62
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,953,075.52		10,499,673.38		10,745,556.97
2. Ending Fund Balance (Sum lines C and D1)		10,499,673.38		10,745,556.97		11,240,484.59
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	10,464,159.93		10,710,043.52		11,204,971.14
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,499,673.38		10,745,556.97		11,240,484.59

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	10,464,159.93		10,710,043.52		11,204,971.14
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		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 (Sum lines E1a thru E2c)		10,464,159.93		10,710,043.52		11,204,971.14
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	3,014,605.46	-8.75%	2,750,733.56	0.00%	2,750,733.56
3. Other State Revenues	8300-8599	1,674,208.12	-48.35%	864,747.35	2.30%	884,636.54
4. Other Local Revenues	8600-8799	859,797.97	0.00%	859,797.97	0.00%	859,797.97
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	2,276,147.56	20.40%	2,740,434.08	3.84%	2,845,566.94
6. Total (Sum lines A1 thru A5c)		7,824,759.11	-7.78%	7,215,712.96	1.73%	7,340,735.01
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,556,086.05		2,326,113.82
b. Step & Column Adjustment				30,757.77		31,169.93
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(260,730.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,556,086.05	-9.00%	2,326,113.82	1.34%	2,357,283.75
2. Classified Salaries						
a. Base Salaries				1,222,918.69		1,219,620.85
b. Step & Column Adjustment				14,104.54		14,269.56
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(17,402.38)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,222,918.69	-0.27%	1,219,620.85	1.17%	1,233,890.41
3. Employee Benefits	3000-3999	897,183.98	-5.02%	852,152.24	1.41%	864,167.58
4. Books and Supplies	4000-4999	2,150,505.32	-28.96%	1,527,726.02	2.50%	1,565,919.17
5. Services and Other Operating Expenditures	5000-5999	1,181,325.06	-36.93%	745,024.36	2.50%	763,649.97
6. Capital Outlay	6000-6999	1,142,882.93	-62.38%	429,938.18	2.50%	440,686.64
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	137,142.33	-16.05%	115,137.49	0.00%	115,137.49
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)		9,288,044.36	-22.31%	7,215,712.96	1.73%	7,340,735.01
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,463,285.25)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,463,285.25		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		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	0.01		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	(0.01)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
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	29,717,760.00	1.98%	30,307,091.00	2.48%	31,058,498.00
2. Federal Revenues	8100-8299	3,037,600.11	-9.44%	2,750,733.56	0.00%	2,750,733.56
3. Other State Revenues	8300-8599	2,669,993.12	-42.02%	1,548,063.56	2.30%	1,583,669.02
4. Other Local Revenues	8600-8799	1,570,382.87	-3.18%	1,520,382.87	0.02%	1,520,652.87
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)		36,995,736.10	-2.35%	36,126,270.99	2.18%	36,913,553.45
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,272,292.26		17,857,666.90
b. Step & Column Adjustment				236,128.61		239,292.74
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(650,753.97)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,272,292.26	-2.27%	17,857,666.90	1.34%	18,096,959.64
2. Classified Salaries						
a. Base Salaries				5,310,126.98		5,382,938.94
b. Step & Column Adjustment				62,253.02		62,980.37
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				10,558.94		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,310,126.98	1.37%	5,382,938.94	1.17%	5,445,919.31
3. Employee Benefits	3000-3999	5,717,213.54	-4.18%	5,478,030.53	1.41%	5,555,270.75
4. Books and Supplies	4000-4999	3,484,025.44	-22.48%	2,700,778.76	2.50%	2,768,298.23
5. Services and Other Operating Expenditures	5000-5999	3,576,776.04	-11.03%	3,182,109.06	2.50%	3,261,661.78
6. Capital Outlay	6000-6999	1,717,237.44	-72.86%	466,116.26	2.50%	477,769.17
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	830,781.00	0.00%	830,781.00	0.00%	830,781.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(97,181.21)	22.64%	(119,186.05)	0.00%	(119,186.05)
9. Other Financing Uses						
a. Transfers Out	7600-7629	101,152.00	0.00%	101,152.00	0.00%	101,152.00
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)		38,912,423.49	-7.79%	35,880,387.40	1.50%	36,418,625.83
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,916,687.39)		245,883.59		494,927.62
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,416,360.77		10,499,673.38		10,745,556.97
2. Ending Fund Balance (Sum lines C and D1)		10,499,673.38		10,745,556.97		11,240,484.59
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	35,513.45		35,513.45		35,513.45
b. Restricted	9740	0.01		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	10,464,159.93		10,710,043.52		11,204,971.14
2. Unassigned/Unappropriated	9790	(0.01)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,499,673.38		10,745,556.97		11,240,484.59

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	10,464,159.93		10,710,043.52		11,204,971.14
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.01)		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)		10,464,159.92		10,710,043.52		11,204,971.14
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		26.89%		29.85%		30.77%
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				
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)		38,912,423.49		35,880,387.40		36,418,625.83
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)		38,912,423.49		35,880,387.40		36,418,625.83
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)		1,167,372.70		1,076,411.62		1,092,558.77
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)		1,167,372.70		1,076,411.62		1,092,558.77
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 Ages 5-22 (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED 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	1,389,130.60		1,389,130.60
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	521,672.19		521,672.19
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	441,863.86		441,863.86
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	13,800.00		13,800.00
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	2,486,271.61	0.00	2,486,271.61
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	2,494,380.78	0.00	2,494,380.78
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	1,225,471.60		1,225,471.60
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	291,072.94		291,072.94
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	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	1,771,924.50	0.00	1,771,924.50
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	1,774,637.86	0.00	1,774,637.86
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									20,293.73
										1,794,931.59

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, Nonservently Disabled (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	0.00	0.00	0.00	0.00	0.00	0.00	229,001.31	0.00	229,001.31
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)									0.00
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)									20,293.73
	TOTAL COSTS									350,759.07
										600,054.11

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

First Interim
Special Education Maintenance of Effort
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
	UNDUPLICATED PUPIL COUNT									321
	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)	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 COSTS	425,092.61	0.00	0.00	0.00	0.00	0.00	2,285,799.00	0.00	2,285,799.00
	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, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 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)	425,082.61								425,082.61
	Total Indirect Costs	425,082.61								425,082.61
	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										
										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: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

 Combined state and local expenditures

 Local expenditures only

SECTION 1 **Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

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	2,494,380.78		
2. Less: Expenditures paid from federal sources	699,449.19		
3. Expenditures paid from state and local sources	1,794,931.59	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	1,794,931.59	1,466,550.15	328,381.44
4. Special education unduplicated pupil count	321	321	
5. Per capita state and local expenditures (A3/A4)	5,591.69	4,568.69	1,023.00

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

Accountant
Title

mmerten@cuhdsd.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 budget adoption.

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim 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	3,983.68	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 budget adoption 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 budget adoption.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption 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
	Budget Adoption (Form 01CS, Item 3B)	First 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 budget adoption 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. Budget Adoption 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 01CS, Item 2A)	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 budget adoption.

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First 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
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2013-14)	24,712,192.66		
1st Subsequent Year (2014-15)	25,167,830.98	30,307,091.00	20.4%	Not Met
2nd Subsequent Year (2015-16)	25,734,732.82	31,058,498.00	20.7%	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 budget adoption 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)	24,623,444.06	29,523,227.13	83.4%	Not Met
1st Subsequent Year (2014-15)	24,232,182.63	28,474,955.61	85.1%	Met
2nd Subsequent Year (2015-16)	24,553,169.03	28,887,099.89	85.0%	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 budget adoption.

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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	Budget Adoption Budget (Form 01CS, Item 6B)	First 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)	2,792,016.50	3,037,600.11	8.8%	Yes
1st Subsequent Year (2014-15)	2,535,770.86	2,750,733.56	8.5%	Yes
2nd Subsequent Year (2015-16)	2,535,770.86	2,750,733.56	8.5%	Yes

Explanation:
(required if Yes)

see MYP assumptions

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	5,600,135.80	2,669,993.12	-52.3%	Yes
1st Subsequent Year (2014-15)	5,024,526.31	1,548,063.56	-69.2%	Yes
2nd Subsequent Year (2015-16)	5,135,065.89	1,583,669.02	-69.2%	Yes

Explanation:
(required if Yes)

see MYP assumptions

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	1,517,291.24	1,570,382.87	3.5%	No
1st Subsequent Year (2014-15)	1,517,291.24	1,520,382.87	0.2%	No
2nd Subsequent Year (2015-16)	1,517,291.24	1,520,652.87	0.2%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	3,379,030.12	3,484,025.44	3.1%	No
1st Subsequent Year (2014-15)	2,518,600.67	2,700,778.76	7.2%	Yes
2nd Subsequent Year (2015-16)	2,581,565.68	2,768,298.23	7.2%	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)	3,215,849.64	3,576,776.04	11.2%	Yes
1st Subsequent Year (2014-15)	3,155,289.68	3,182,109.06	0.8%	No
2nd Subsequent Year (2015-16)	3,234,171.93	3,261,661.78	0.8%	No

Explanation:
(required if Yes)

see MYP 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	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	9,909,443.54	7,277,976.10	-26.6%	Not Met
1st Subsequent Year (2014-15)	9,077,588.41	5,819,179.99	-35.9%	Not Met
2nd Subsequent Year (2015-16)	9,188,127.99	5,855,055.45	-36.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	6,594,879.76	7,060,801.48	7.1%	Not Met
1st Subsequent Year (2014-15)	5,673,890.35	5,882,887.82	3.7%	Met
2nd Subsequent Year (2015-16)	5,815,737.61	6,029,960.01	3.7%	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 budget adoption 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: see MYP assumptions
Federal Revenue
(linked from 6A
if NOT met)

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

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption 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: see MYP assumptions
Books and Supplies
(linked from 6A
if NOT met)

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code 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 data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	361,027.69	1,905,094.76	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		1,644,281.20	

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)	26.9%	30.3%	31.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	9.0%	10.1%	10.5%

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)	(453,402.14)	29,624,379.13	1.5%	Met
1st Subsequent Year (2014-15)	360,395.30	28,576,107.61	N/A	Met
2nd Subsequent Year (2015-16)	610,825.49	28,988,251.89	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 MYPI 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		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2013-14)		10,499,673.38	Met
1st Subsequent Year (2014-15)		10,860,068.68	Met
2nd Subsequent Year (2015-16)		11,470,894.17	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		Status
	(Form CASH, Line F, June Column)		
Current Year (2013-14)		6,863,620.39	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): _____

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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)	38,912,423.49	35,765,875.69	36,302,727.96
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	38,912,423.49	35,765,875.69	36,302,727.96
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,167,372.70	1,072,976.27	1,089,081.84
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)	1,167,372.70	1,072,976.27	1,089,081.84

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)	10,464,159.93	10,824,555.23	11,435,380.72
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)	(0.01)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	10,464,159.92	10,824,555.23	11,435,380.72
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	26.89%	30.27%	31.50%
District's Reserve Standard (Section 10B, Line 7):	1,167,372.70	1,072,976.27	1,089,081.84
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 budget adoption that may impact the budget?

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 budget adoption by more than five percent?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

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 budget adoption.

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First 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 First 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	Budget Adoption (Form 01CS, Item S5A)	First 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)	(2,517,208.40)	(2,276,147.56)	-9.6%	(241,060.84)	Not Met
1st Subsequent Year (2014-15)	(2,608,875.51)	(2,714,489.20)	4.0%	105,613.69	Met
2nd Subsequent Year (2015-16)	(2,703,392.34)	(2,819,308.00)	4.3%	115,915.66	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)	87,397.31	101,152.00	15.7%	13,754.69	Met
1st Subsequent Year (2014-15)	87,397.31	101,152.00	15.7%	13,754.69	Met
2nd Subsequent Year (2015-16)	87,397.31	101,152.00	15.7%	13,754.69	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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 budget adoption 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 budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since budget adoption 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 Budget Adoption data exist (Form 01CS, 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 Budget Adoption 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 budget adoption?
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):

Land Purchase	3	Capital Outlay Fund 400	7438 & 7439	1,978,925

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

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 budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First 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
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jun 30, 2012	Jun 30, 2012

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in self-insurance liabilities?

n/a

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

n/a

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First 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)

Budget Adoption (Form 01CS, Item S7B)	First Interim

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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 budget adoption?

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 budget adoption?

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?

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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?

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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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)

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption 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

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)

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

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

Current Year (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 budget adoption 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 budget adoption?

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

If No, continue with section S8B.

Yes

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 budget adoption?

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 Budget Adoption

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 Budget Adoption

Are any new costs negotiated since budget adoption 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 budget adoption 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 budget adoption?
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 budget adoption?
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 Budget Adoption

2. 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)?			
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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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 First Interim Criteria and Standards Review

Technical Reviews

SACS2013ALL Financial Reporting Software - 2013.2.1
12/4/2013 4:27:44 PM

13-63115-0000000

First 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 attached Excel Spreadsheet

Checks Completed.

2013-2014
Estimated
Cash Flow

**Central Union High School District
Estimated Cash Flow 2013-2014**

(cash balanced as of 10/31/2013)

	balanced July	balanced August	balanced September	balanced October	estimated November	estimated December
Beginning Balance						
\$6,446,608.57						
Monthly Total Revenue	\$1,726,986.09	\$1,360,051.93	\$3,703,699.94	\$2,583,261.71	\$2,502,748.74	\$4,690,334.90
Prior Year	\$2,863,551.54	\$1,765,535.98	\$399,433.09	(\$174,896.03)	\$32,712.91	\$114,156.02
Compensation	(\$822,359.45)	(\$2,324,677.11)	(\$2,398,045.24)	(\$2,426,931.37)	(\$2,671,643.72)	(\$858,766.52)
General Disbursement	(\$409,995.83)	(\$679,811.89)	(\$652,831.92)	(\$663,218.38)	(\$311,606.36)	(\$363,779.85)
Cash Balance	\$9,804,790.92	\$9,925,889.83	\$10,978,145.70	\$10,296,361.63	\$9,848,573.20	\$13,430,517.75

	estimated January	estimated February	estimated March	estimated April	estimated May	estimated June
Monthly Total Revenue	\$2,369,484.60	\$2,171,482.35	\$3,581,035.00	\$2,346,013.39	\$151,270.05	\$2,120,594.55
Prior Year	\$115,306.93	\$114,156.02	\$114,156.02	\$114,156.02	\$114,156.02	\$361,814.10
Compensation	(\$4,572,937.25)	(\$2,438,795.29)	(\$2,438,795.29)	(\$2,438,795.29)	(\$2,438,795.29)	(\$2,413,923.92)
General Disbursement	(\$618,088.68)	(\$543,318.68)	(\$543,318.68)	(\$543,318.68)	(\$707,116.68)	(\$543,318.68)
Cash Balance	\$10,724,283.35	\$10,027,807.75	\$10,740,884.80	\$10,218,940.24	\$7,338,454.34	\$6,863,620.39