# Central Union High School District

2014-2015

1<sup>st</sup> Interim Report

## **MEMO**

To: Bryan Thomason, Superintendent

From: Merritt Merten, Fiscal Services Supervisor

CC: Central Union High School District Board of Trustees

Date: December 9, 2014

Re: 2014-2015 First Interim

Enclosed you will find the 2014-2015 First Interim Report for the Central Union High School District. The following summary highlights the significant changes of the 2014-2015 Board Approved Operating Budget Report to the 2014-2015 First Interim Report.

## Unrestricted Revenues:

- ★ LCFF/Revenue Limit Sources decreased \$40,337. This increase is due to a recalculation of the LCFF, reduction in anticipated RDA funding as well as updated tax revenue.
- **★ Federal Revenue** is estimated to remain zero.
- ★ Other State Revenues increased \$232,501. This increase is due to unexpected Mandated Cost Reimbursement revenue.
- **★ Local Revenue** increased by \$253,801. This increase is the result of a change in how we account for the IVROP revenue (\$233,765) and some updated miscellaneous local revenue (\$20,036).

## **Unrestricted Expenditures:**

UNRESTRICTED							
Category	2014-2015 Board Approved Operating Budget	2014-2015 First Interim	Difference				
Certificated Salaries	16,263,680	16,787,773	524,093				
Classified Salaries	4,517,223	4,442,397	(74,826)				
Employee Benefits	5,418,176	5,330,533	(87,643)				
Books & Supplies	1,154,585	1,308,257	153,672				
Services & Operating Expenses	2,580,003	2,913,210	333,207				
Capital Outlay	314,541	470,579	156,038				
Other Outgo (excluding Transfers of Indirect Cost	1,162,338	1,628,301	465,963				
Other Outgo Transfers of Indirect Costs	(217,735)	(221,467)	(3,732)				
Interfund Transfers In	-	-	0				
Interfund Transfers Out	500,000	500,000	0				
Contributions	1,974,964	2,073,324	98,359				
Total	33,667,776	35,232,907	1,565,131				

★ **Certificated Salaries** increased \$524,093, this increase is mainly due to the on schedule 7% increase but also has various other adjustments (ie: column movement and movement to/from Unrestricted to Restricted).

## **★** Increases

- ★ \$330,106 teachers' salaries
- ★ \$92,059 other certificated salaries
- ★ \$45,654 pupil support salaries
- ★ \$43,649 supervisor & administrator salaries
- ★ \$30,074 extra period assignments
- ★ \$20,328 assistant principals
- **★** \$3,301 substitutes

- ★ \$2,719 extra duty stipends
- ★ \$630 coaching stipends

## **★** Decreases

- **★** \$23,802 hourly
- ★ \$19,500 special stipend
- ★ \$766 department chair stipends
- ★ \$359 other certificated salaries stipends
- ★ Classified Salaries decreased \$74,831.

### **★** Decreases

- ★ \$71,935 supervisor and administrator salaries
- ★ \$14,036 support salaries
- ★ \$2,000 instructional aide overtime
- ★ \$140 clerical overtime

## **★** Increases

- ★ \$6,177 coaching stipends
- ★ \$4,897 clerical, technical and office staff salaries
- ★ \$566 instructional aide extra duty stipends
- ★ \$535 instructional salaries
- ★ \$501 support overtime
- ★ \$400 support educational stipends
- ★ \$204 other classified salaries
- **★ Employee Benefits** decreased a net \$87,643. 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. Also included is a slight decrease in STRS, at budget creation we were advised the rate would be 9.5% and it decreased to 8.88%.
- **★ Books and Supplies** increased \$153,671.

### **★** Increases

- ★ \$122,069 materials and supplies
- ★ \$30,172 -- non-capitalized equipment
- ★ \$1,350 other supplies
- ★ \$80 fuel
- **★ Services and Operating Expenditures** increased \$333,207.
  - **★** Increases

- ★ \$359,663 professional/consulting services and operating expenditures
- ★ \$3,868 rentals, leases and repairs
- **★** \$200 postage

### **★** Decreases

- ★ \$28,018 travel and conferences
- ★ \$325 dues and memberships
- **★** \$2,181 direct costs
- **★ Capital Outlay** increased by \$156,037. This increase is mainly due to the purchase of a bus.
- ★ Other Outgo (excluding Transfers of Indirect Costs) increased \$2,962. This net increase is due to an estimated decrease of the transfer to ICOE for our students that they serve (\$874) and a change in how we account for the IVROP revenue (\$3,836).
- ★ Other Outgo Transfers of Indirect Costs increased by \$3,732. This increase is due to Direct Support/Indirect Costs Charges being updated.
- ★ Interfund Transfers In will remain zero.
- \* Interfund Transfers Out will remain the same.
  - **★ Contributions** from unrestricted to restricted increased \$98,359.
    - **★** Increases
      - ★ \$141,218 Special Education (State)
      - ★ \$63,235 Title III
      - ★ \$6,964 Program Improvement
    - **★** Decreases
      - ★ \$66,743 Special Education (Federal)
      - ★ \$43,014 Routine Restricted Maintenance
      - ★ \$3,301 Special Education (Heath Services)

## Restricted Revenues:

- ★ LCFF/Revenue Limit Sources are estimated to remain zero.
- ★ **Federal Revenue** decreased \$31,523. This net decrease is due to the updated award amounts and reductions in carryover revenue from prior year.

## **★** Decreases

- **★** \$27,000 MAA
- ★ \$22,565 Program Improvement
- ★ \$11,512 Teacher Quality
- **★** \$1,607 Title III (LEP)

## **★** Increases

- **★** \$15,916 Carl Perkins
- ★ \$12,881 Title I
- ★ \$2,364 Title III (Immigrant Education)
- ★ Other State Revenue decreased by \$1,518,839. This net decrease is due to the updated award amounts and reductions in carryover revenue from prior year.

## **★** Decreases

- ★ \$681,295 Common Core
- ★ \$674,000 Lottery
- **★** \$194,798 Prop 39
- ★ \$680 Partnership Academy

## **★** Increases

- ★ \$31,833 California Partnership Academies
- ★ \$101 Special Education (Health Services)
- ★ Local Revenue decreased by \$355,494. This net decrease is due to the updated award amounts and reductions in carryover revenue from prior year.

## **★** Decreases

- **★** \$320,672 RDA
- ★ 41,993 Special Education (State)
- **★** Increases
  - ★ \$7,171 various other local programs

## Restricted Expenditures:

RESTRICTED			
Category	2014-2015 Board Approved Operating Budget	2014-2015 First Interim	Difference
Certificated Salaries	2,223,414	2,285,052	61,638
Classified Salaries	1,240,291	1,241,956	1,664
Employee Benefits	951,802	934,896	(16,906)
Books & Supplies	2,083,289	2,138,335	55,047
Services & Operating Expenses	873,640	1,065,870	192,229
Capital Outlay	696,470	648,766	(47,704)
Other Outgo (excluding Transfers of Indirect Cost	_	-	0
Other Outgo Transfers of Indirect Costs	115,234	118,966	3,732
Interfund Transfers In	-	-	0
Interfund Transfers Out	-	-	0
Contributions	(1,974,965)	(2,073,324)	(98,359)
Total	6,209,175	6,360,518	151,342

★ **Certificated Salaries** increased \$61,638, this increase is mainly due to the on schedule 7% increase but also has various other adjustments (ie: column movement and movement to/from Unrestricted to Restricted).

## **★** Increases

- ★ \$133,566 teachers' salaries
- ★ \$21,100 extra period assignments
- **★** \$2,841 substitutes

- ★ \$2,617 pupil support salaries
- ★ \$11,743 supervisor and administrator salaries
- **★** Decreases
  - **★** \$4,928 hourly
  - ★ \$1,350 extra duty stipends
  - ★ \$103,951 other certificated salaries
- ★ Classified salaries increased \$1,664.
- ★ Employee Benefits decreased \$111,786. 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. Also included is a slight decrease in STRS, at budget creation we were advised the rate would be 9.5% and it decrease to 8.88%.
- **★ Books and Supplies** increased \$55,047.
  - **★** Increases
    - **★** \$47,661 textbooks
    - ★ \$16,435 materials and supplies
  - **★** Decreases
    - ★ \$9,049 non-capitalized equipment
- **★ Services and Operating Expenditures** increased \$192,229.
  - \* Increases
    - ★ \$60.904 travel and conferences
    - ★ \$1,360 dues and memberships
    - ★ \$265 rentals, leases and repairs
    - **★** \$1,000 direct costs
    - ★ \$129,161 professional/consulting services and operation expenditures
    - ★ \$444 advertising
    - **★** \$15 postage
  - **★** Decreases
    - ★ \$120 communications
    - ★ \$500 electricity
    - ★ \$300 water/sewer
  - ★ Capital Outlay decreased \$47,704.
    - **★** Decreases
      - ★ \$24,473 Routine Restricted Maintenance

- **★** \$23,231 Prop 39
- ★ Other Outgo (excluding Transfers of Indirect Costs) will remain the same.
- ★ Other Outgo Transfers of Indirect Costs increased by \$3,732. 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 \$98,359.
  - **★** Increases
    - ★ \$141,218 Special Education (State)
    - **★** \$63,235 Title III
    - ★ \$6,964 Program Improvement
  - **★** Decreases
    - ★ \$66,743 Special Education (Federal)
    - ★ \$43,014 Routine Restricted Maintenance
    - ★ \$3,301 Special Education (Heath Services)

## Reserves & Ending Balance

## **Unrestricted**

The district is projecting an Unrestricted Ending Fund balance of \$10,970,878 listed as Reserve for Economic Uncertainties, \$28,559 for Stores and \$6,000 for Revolving Cash.

## 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 surplus of \$623,324.

## Restricted Deficit/Surplus Spending

The Restricted General Fund is estimated at this time to end with a deficit of \$2,057199. It is important to remember that Restricted Programs have REB (restricted ending balance) and carryover from PY (prior years), therefore this isn't true deficit spending.

## Negotiations

<u>Certificated Negotiations</u>
The district has settled with ECSTA through 2014-2015.

<u>Classified Negotiations</u>
The district has settled with CSEA through 2014-2015.

# Certification

## First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2014-15

NOTICE OF CRITERIA AND STANDARDS REVIEW. This in state-adopted Criteria and Standards. (Pursuant to Education						
Signed:	Date:					
District Superintendent or Designee						
NOTICE OF INTERIM REVIEW. All action shall be taken on meeting of the governing board.	this report during a regular or authorized special					
To the County Superintendent of Schools:  This interim report and certification of financial condition of the school district. (Pursuant to EC Section 42131)	n are hereby filed by the governing board					
Meeting Date: December 09, 2014	Signed:					
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board					
X POSITIVE CERTIFICATION  As President of the Governing Board of this school didistrict will meet its financial obligations for the current	istrict, I certify that based upon current projections this nt fiscal year and subsequent two fiscal years.					
QUALIFIED CERTIFICATION  As President of the Governing Board of this school district may not meet its financial obligations for the control of the control o	istrict, I certify that based upon current projections this current fiscal year or two subsequent fiscal years.					
NEGATIVE CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.						
Contact person for additional information on the interim	report:					
Name: Merritt Merten	Telephone: 760-336-4503					
Title: Fiscal Services Supervisor	E-mail: <u>mmerten@cuhsd.net</u>					

## Criteria and Standards Review Summary

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

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

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

	EMENTAL INFORMATION		No_	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since 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?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		х
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	х	
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

S6	EMENTAL INFORMATION (co		1	Yes
30	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment?</li> </ul>	n/a	
		<ul> <li>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?</li> </ul>	n/a	
87a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		Х
		<ul> <li>If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>	Х	
67b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		<ul> <li>If yes, have there been changes since budget adoption in self- insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		<ul> <li>Certificated? (Section S8A, Line 1b)</li> </ul>	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?	х	

DDIT	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	Х	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		х

# ADA

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mpenal County						Form A
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
Total District Regular ADA per EC 42238.05(b)     Includes Opportunity Classes, Home &     Hospital, Special Day Class, Continuation     Education, Special Education NPS/LCI     and Extended Year, and Community Day     School (includes Necessary Small School     ADA)	3.857.48	3.856.71	3.851.74	3,851.74	(4.97)	0%
2. Total Basic Aid Choice/Court Ordered	0,001.7.5	0,000	0,001.71	0,001.14	(1.07)	070
Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.36	0.26	0.26	0.20	0.00	001
3. Total Basic Aid Open Enrollment Regular ADA	0.36	0.36	0.36	0.36	0.00	0%
per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	3,857.84	3,857.07	3,852.10	3,852.10	(4.97)	0%
5. District Funded County Program ADA						
a. County Community Schools						
per EC 1981(a)(b)&(d)	47.06	47.06	47.06	47.06	0.00	0%
b. Special Education-Special Day Class	45.89	45.89	45.89	45.89	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs:     Opportunity Schools and Full Day     Opportunity Classes, Specialized Secondary     Schools, Technical, Agricultural, and Natural     Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	076
(Sum of Lines A5a through A5e)	92.95	92.95	92.95	92.95	0.00	0%
6. TOTAL DISTRICT ADA					3.00	
(Sum of Line A4 and Line A5f)	3,950.79	3,950.02	3,945.05	3,945.05	(4.97)	
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA		Was all				
(Enter Charter School ADA using Tab C. Charter School ADA)						100
- au or oligital colloci ADA)						

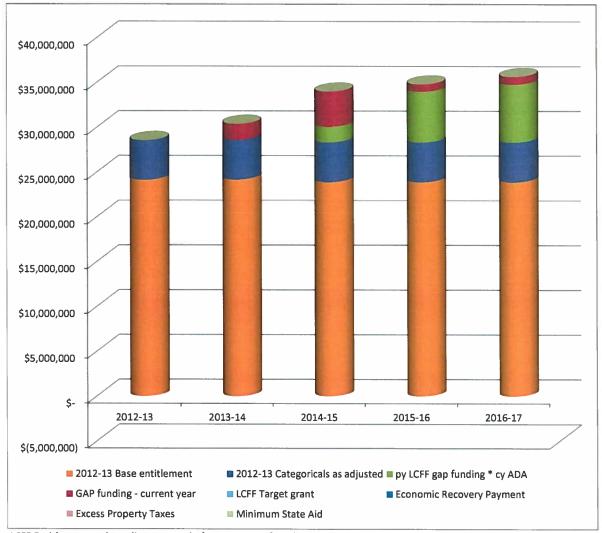
perintian	Direct Costs Transfers in 5750	r - Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
escription I GENERAL FUND	5/30	5/50	7350	/350	8900-8929	7600-7629	9310	9610
Expenditure Detail	0.00	(10,492.14)	0.00	(102,500.67)		0		
Other Sources/Uses Detail	3,33	(10) 102 117	0.00	(152,500.01)	0.00	500,000.00		
Fund Reconciliation								
I CHARTER SCHOOLS SPECIAL REVENUE								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00			
Fund Reconciliation				11	0.00	0.00		DETAILS AND
SPECIAL EDUCATION PASS-THROUGH I	FUND							
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation  I ADULT EDUCATION FUND								
Expenditure Detail	10,492.14	0.00	0.00	0.00				
Other Sources/Uses Detail	10,492.14	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		
CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		66		Total III
Other Sources/Uses Detail				-	0.00	0.00		
Fund Reconciliation  I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	102,500.67	0.00				
Other Sources/Uses Detail	0.00	0.00	102,500.01	0.00	0.00	0.00		
Fund Reconciliation		10						
DEFERRED MAINTENANCE FUND	1957.00			William Maria				
Expenditure Detail	0.00	0.00	MANUFACTURE STATES			1		
Other Sources/Uses Detail		12		United States	500,000.00	0.00		
Fund Reconciliation PUPIL TRANSPORTATION EQUIPMENT I	UND							Min Carlo
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		CHEOGRAP &		1 20 5 1 12 1				
SPECIAL RESERVE FUND FOR OTHER THAN CAPIT	AL OUTLAY							
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation				2000	0.00	0.00		
SCHOOL BUS EMISSIONS REDUCTION F	-UND							I NAME OF TAXABLE PARTY.
Expenditure Detail	0.00	0.00						A MARIE AND A STATE OF THE PARTY OF THE PART
Other Sources/Uses Detail					0.00	0.00		in the state of th
Fund Reconciliation								The state of the s
FOUNDATION SPECIAL REVENUE FUND					The state of the state of	1		
Expenditure Detail	0.00	0.00	0.00	0.00				MA THE TANK
Other Sources/Uses Detail Fund Reconciliation						0.00		
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT	BENEFITS					2		
Expenditure Detail	( Prairie Land					9		Mark - Fall
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		100				1		
BUILDING FUND						-		
Expenditure Detail Other Sources/Uses Detail	0,00	0.00			0.00	0.00		
Fund Reconciliation				MINISTER STATE	0.00	0.00		
GI CAPITAL FACILITIES FUND			2/0/257729					
Expenditure Detail	0.00	0.00	ALC: NO.					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	B				1000			
STATE SCHOOL BUILDING LEASE/PURCHAS	SE FUND 0.00	0.00				1		S. SELLAND
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation			SILL SERVICE		0.00	0.00		
I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		6			0.00	0.00		
Fund Reconciliation  I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY P	POLECTE							Hariban .
Expenditure Detail	ROJECTS 0.00	0.00						1268-11-78
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation								115 15 18
CAP PROJ FUND FOR BLENDED COMPONE				A TO BE SEED OF				the same of
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation			NO CONTRACTOR		0.00	0.00		Contract of
1 BOND INTEREST AND REDEMPTION FU	ND ND	DECEMBER 1	E 21/22/21	The state of the s				
Expenditure Detail								
Other Sources/Uses Detail		WY NEW DESCRIPTION		- FREE CONT	0.00	0.00		CARLO SE
Fund Reconciliation	DOMESTIC STATE			WEST		5.55		
DEBT SVC FUND FOR BLENDED COMPONE	NT UNITS							DE LA CONTRACTOR DE
Expenditure Detail		BIN STATE		W				1322010
Other Sources/Uses Detail Fund Reconciliation			HARRIE I	PER	0.00	0.00		4 1 3 5
I TAX OVERRIDE FUND		EDWALL STREET		ALCOHOLD BY		i		- B. B. B. C.
Expenditure Detail								
Other Sources/Uses Detail		Part Breeze State		Land House	0.00	0.00		
Fund Reconciliation			STATE OF STATE OF					P. Land
BI DEBT SERVICE FUND								THE PARTY OF
Expenditure Detail				ERIGE BAS				La seguire
Other Sources/Uses Detail			11 67-	7	0.00	0.00		- FALLUES
Fund Reconciliation								-
FOUNDATION PERMANENT FUND Expenditure Detail	0.00	0.00	0.00	0.00	WELL THOUSE			
	0.00	0.00	0.00	0.00		0.00		
				9		0.00		The state of the s
Other Sources/Uses Detail			I					The second second
Other Sources/Uses Detail Fund Reconciliation								
Other Sources/Uses Detail	0.00	0.00	0.00	0.00				

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
321 CHARTER SCHOOLS ENTERPRISE FUND				-		10001020		
Expenditure Detail	0.00	0.00	0.00	0.00		1		
Other Sources/Uses Detail		1			0.00	0.00		
Fund Reconciliation								
31 OTHER ENTERPRISE FUND						1		
Expenditure Detail	0.00	0.00				1		
Other Sources/Uses Detail				7.5	0.00	0.00		
Fund Reconciliation								A COLUMN
6) WAREHOUSE REVOLVING FUND				THE REAL PROPERTY.				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			LIBE SIEM		0.00	0.00		
Fund Reconciliation								
71 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						100
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail		]			0.00			
Fund Reconciliation	4							
31 FOUNDATION PRIVATE-PURPOSE TRUST FUND	55555	l l			1			
Expenditure Detail	0.00	0.00			5575.00			
Other Sources/Uses Detail					0.00			
Fund Reconciliation	LA SUCKE CO.							
BI WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail						The state of the s		The second second
Fund Reconciliation	The second second	HE OF ELECTION	ATTENDED BY					THE STATE OF THE S
51 STUDENT BODY FUND		E I I		O WEST COLD !	Market Commence			
Expenditure Detail	Marin Marin			THE RESIDENCE		BOTH BUSINESSEE		
Other Sources/Uses Detail	To a little world		STATE OF THE PARTY					
Fund Reconciliation								
TOTALS	10,492.14	(10,492.14)	102,500.67	(102,500.67)	500,000.00	500,000.00		

# LCFF

Central Union High	12/4/14
LOCAL CONTROL FUNDING FORMULA	

	 2012-13	 2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	\$ -	\$ (0)	\$ 0	\$ (0)	\$ (0)
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 1,783,693	\$ 3,915,675	\$ 811,642	\$ 852,433
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 1,763,218	\$ 5,678,893	\$ 6,490,535
2012-13 Categoricals as adjusted	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102
2012-13 Base entitlement	\$ 24,136,314	\$ 24,186,248	\$ 23,908,620	\$ 23,908,620	\$ 23,908,620
Total General Purpose Funding	\$ 28,578,416	\$ 30,412,042	\$ 34,029,615	\$ 34,841,257	\$ 35,693,690
Calculator tab: Recap total LCFF Proof	\$ 28,578,416 TRUE	\$ 30,412,042 TRUE	\$ 34,029,615 TRUE	\$ 34,841,257 TRUE	\$ 35,693,690 TRUE



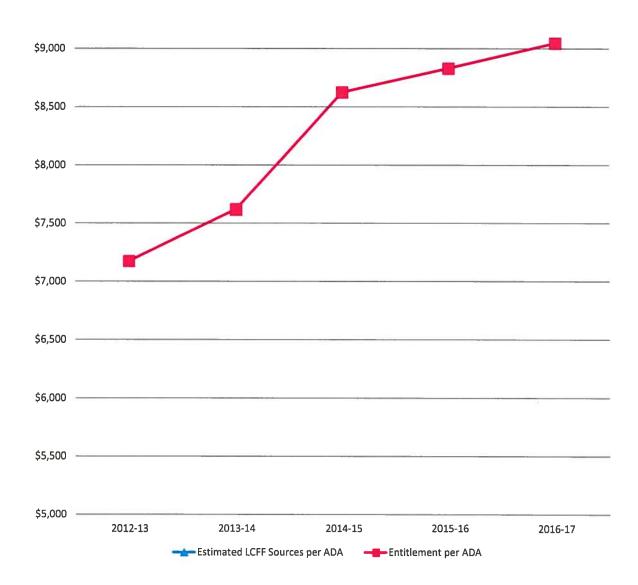
LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

Central Union High	12/4/14
LOCAL CONTROL FUNDING FORMULA	

## **LCFF Entitlement per ADA**

	 2012-13	2013-14		2014-15		2015-16		2016-17	
Funded ADA	 3,982.62	3,990.86		3,945.05		3,945.05		3,945.05	
Estimated LCFF Sources per ADA	\$ 7,175.78	\$ 7,620.42	\$	8,625.90	\$	8,831.64	\$	9,047.72	
Net Change per ADA		\$ 444.64	\$	1,005.48	\$	205.74	\$	216.08	
Net Percent Change		6.20%		13.19%		2.39%		2.45%	
Estimated LCFF Entitlement per ADA	\$ 7,175.78	\$ 7,620.42	\$	8,625.90	\$	8,831.64	\$	9,047.72	
Net Change per ADA		\$ 444.64	\$	1,005.48	\$	205.74	\$	216.08	
Net Percent Change		6.20%		13.19%		2.39%		2.45%	



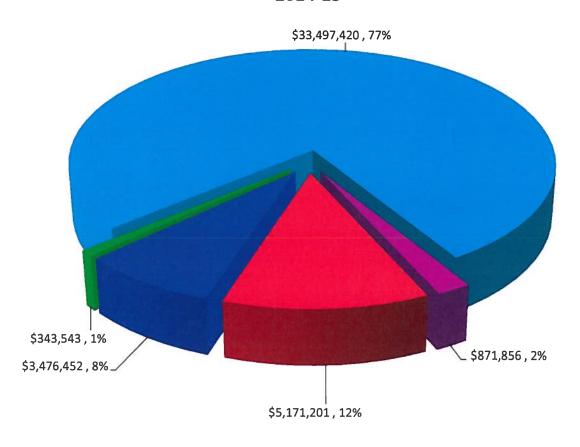


Central Unio	on High	12/4/14
LOCAL CONTROL F	FUNDING FORMULA	

## **Components of LCFF Target Entitlement**

	2014-15
Base Grant	\$ 33,497,420
Grade Span Adjustment	\$ 871,856
Supplemental Grant	\$ 5,171,201
Concentration Grant	\$ 3,476,452
Add-ons (TIIBG & Transportation)	\$ 343,543
Total	\$ 43,360,472

## 2014-15

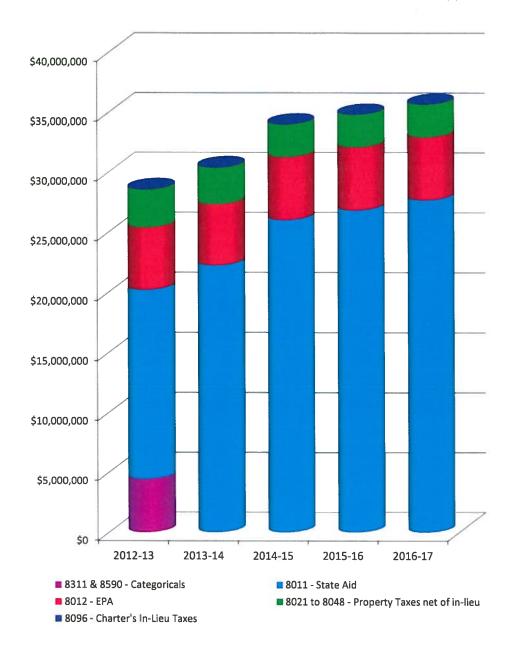




	Central Union Hig	h				12/4/14
	LOCAL CONTROL FUNDIN	G FORMULA				
	Summary of Fun	ding				THE I ST
		2013-14	2014-15	2015-16		2016-17
Target	\$	43,490,355	\$ 43,360,472	44,303,566	\$	45,236,784
Floor		28,628,350	30,113,940	34,029,615		34,841,257
CY Gap Funding		1,783,693	3,915,675	811,642		852,433
ERT		-	-	-		-
Minimum State Aid		-	•	-		_
Total Phase-In Entitlement	\$	30,412,043	\$ 34,029,615	34,841,257	Ś	35,693,690

ESTREET OF THE PROPERTY OF C	omp	onents of LCFF	Ву	Object Code			
		2012-13		2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$	15,780,059	\$	22,278,831	\$ 26,055,972 \$	26,867,614	\$ 27,720,047
8011 - Fair Share		-		-		· · ·	·
8311 & 8590 - Categoricals		4,442,102			107 - 6		AND THE TRANS
8012 - EPA		5,193,290		5,086,779	5,250,835	5,250,835	5,250,835
Local Revenue Sources:					, ,	, ,	-,,
8021 to 8048 - Property Taxes net of in-lieu		3,162,965		3,046,432	2,722,808	2,722,808	2,722,808
8096 - Charter's In-Lieu Taxes				· · · -	· · ·		-,,
TOTAL FUNDING	\$	28,578,416	\$	30,412,043	\$ 34,029,615 \$	34,841,257	\$ 35,693,690
Excess Taxes	\$	-	\$	(0)	\$ 0 \$	(0)	\$ (0)

Maril Barrillian Avenue	Centra	l Union	High				12/4/14
	LOCAL CO	NTROL FU	NDING FOR	MULA			
EPA in excess to LCFF Funding	\$	-	\$	0 \$	(0) \$	0 \$	0



LCFF Entitlement Excess Taxes Minimum EPA Proof Total all Sources

\$ 28,578,416	\$ 30,412,043	\$	34,029,615	\$ 34,841,257	\$ 35,693,690
-	(0)		0	(0)	(0)
-	. 0			0	0
\$ 28,578,416	\$ 30,412,043	\$	34,029,615	\$ 34,841,257	\$ 35,693,690
TRUE	TRUE	•	TRUE	TRUE	TRUE

# General Fund

### 2014-15 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

Description Resource	Object e Codes Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES				X.40			
1) LCFF Sources	8010-8099	33,849,845.00	34,069,952.24	9,317,748.95	34,029,615.19	(40,337.05)	-0.1%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	504,461.00	504,461.00	0.00	736,962.00	232,501.00	46.1%
4) Other Local Revenue	8600-8799	835,853.00	835,853.00	221,141.41	1,089,654.26	253,801.26	30.4%
5) TOTAL, REVENUES		35,190,159.00	35,410,266.24	9,538,890.36	35,856,231.45		(Esper
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	18,091,881.02	16,263,679.58	4,671,138.98	16,787,772.90	(524,093.32)	-3.2%
2) Classified Salaries	2000-2999	4,418,608.39	4,517,228.03	1,265,491.91	4,442,396.81	74,831.22	1.7%
3) Employee Benefits	3000-3999	5,625,747.62	5,418,176.19	1,364,430.00	5,330,533.12	87,643.07	1.6%
4) Books and Supplies	4000-4999	1,278,242.40	1,154,585.46	382,909.48	1,308,257.34	(153,671.88)	-13.3%
5) Services and Other Operating Expenditures	5000-5999	2,486,928.32	2,580,003.19	1,090,486.77	2,913,210.36	(333,207.17)	-12.9%
6) Capital Outlay	6000-6999	151,400.00	314,540.76	171,784.08	470,578.67	(156,037.91)	-49.6%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-7299 7400-7499		1,625,338.45	429,794.00	1,628,301.32	(2,962.87)	-0.2%
8) Other Outgo - Transfers of Indirect Costs	7300-739	(217,734.60	(217,734.60)	(5,167.92)	(221,466.78)	3,732.18	-1.79
9) TOTAL, EXPENDITURES		33,455,065.30	31,655,817.06	9,370,867.30	32,659,583.74		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1,735,093.70	3,754,449.18	168,023.06	3,196,647.71		
D. OTHER FINANCING SOURCES/USES							6
Interfund Transfers     a) Transfers In	8900-892	9 0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-762	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.09
Other Sources/Uses     a) Sources	8930-897	9 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-769	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-899	9 (1,924,964.25	(1,974,964.25)	0.00	(2,073,323.53)	(98,359.28)	5.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(2,424,964.25	(2,474,964,25)	(500,000.00)	(2,573,323.53)		

### 2014-15 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

Description R	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)			(689,870.55)	1,279,484.93	(331,976.94)	623,324.18		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	10,382,021.05	10,382,021.05		10,382,021.05	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)			10,382,021.05	10,382,021.05		10,382,021.05		. 3-17
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,382,021.05	10,382,021.05		10,382,021.05		
2) Ending Balance, June 30 (E + F1e)			9,692,150.50	11,661,505.98		11,005,345.23		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
Stores		9712	29,513.45	28,558.70		28,558.70		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,656,637.05	11,626,947.28		10,970,786.53		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

### 2014-15 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description R	Objection Codes Cod		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 Sources	8010-	8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-	8299	2,628,346.42	2,628,346.42	47,877.59	2,596,823.29	(31,523.13)	-1.2%
3) Other State Revenue	8300-	8599	2,180,731.00	2,180,731.00	237,450.84	661,891.24	(1,518,839.76)	-69.6%
4) Other Local Revenue	8600-	8799	1,365,978.07	1,400,098.07	265,198.91	1,044,603.71	(355,494.36)	-25.4%
5) TOTAL, REVENUES			6,175,055.49	6,209,175.49	550,527.34	4,303,318.24		
B. EXPENDITURES								
1) Certificated Salaries	1000-	1999	2,324,984.69	2,223,413.52	680,482.07	2,285,051.75	(61,638.23)	-2.8%
2) Classified Salaries	2000-	2999	1,238,240.88	1,240,291.36	386,330.98	1,241,955.76	(1,664.40)	-0.1%
3) Employee Benefits	3000-	-3999	964,034.80	951,802.45	246,478.12	934,896.36	16,906.09	1.8%
4) Books and Supplies	4000-	4999	2,154,414.66	2,083,288.65	664,524.50	2,138,335.37	(55,046.72)	-2.6%
5) Services and Other Operating Expenditures	5000-	-5999	872,248.00	873,640.16	248,979.21	1,065,869.58	(192,229.42)	-22.0%
6) Capital Outlay	6000-	-6999	560,470.15	696,470.15	119,896.38	648,766.31	47,703.84	6.8%
Other Outgo (excluding Transfers of Indirect Costs)	7100- 7400-		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-	-7399	115,233.93	115,233.93	5,167.92	118,966.11	(3,732.18)	-3.2%
9) TOTAL, EXPENDITURES			8,229,627.11	8,184,140.22	2,351,859.18	8,433,841.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,054,571.62	(1,974,964.73)	(1,801,331.84)	(4,130,523.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In	8900-	-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-	-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses    a) Sources	8930-	-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-	-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-	-8999	1,924,964.25	1,974,964.25	0.00	2,073,323.53	98,359.28	5.0%
4) TOTAL, OTHER FINANCING SOURCES/US	ES		1,924,964.25	1,974,964.25	0.00	2,073,323.53		

### 2014-15 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description Resour	ce 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)			(129,607.37)	(0.48)	(1,801,331.84)	(2,057,199.47)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	2,057,199.47	2,057,199.47		2,057,199,47	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)			2,057,199.47	2,057,199.47		2,057,199.47	ALLES LO	,
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,057,199.47	2,057,199.47		2,057,199.47		
2) Ending Balance, June 30 (E + F1e)			1,927,592.10	2,057,198.99		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		9740	1,927,592.10	2,057,199.47		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.48)		0.00		

# 2014-15 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

Description Resource Code:	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 Sources	8010-8099	33,849,845.00	34,069,952.24	9,317,748.95	34,029,615.19	(40,337.05)	-0.1%
2) Federal Revenue	8100-8299	2,628,346.42	2,628,346.42	47,877.59	2,596,823.29	(31,523.13)	-1.2%
3) Other State Revenue	8300-8599	2,685,192.00	2,685,192.00	237,450.84	1,398,853.24	(1,286,338.76)	-47.9%
4) Other Local Revenue	8600-8799	2,201,831.07	2,235,951.07	486,340.32	2,134,257.97	(101,693.10)	-4.5%
5) TOTAL, REVENUES		41,365,214.49	41,619,441.73	10,089,417.70	40,159,549.69		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	20,416,865.71	18,487,093.10	5,351,621.05	19,072,824.65	(585,731.55)	-3.2%
2) Classified Salaries	2000-2999	5,656,849.27	5,757,519.39	1,651,822.89	5,684,352.57	73,166.82	1.3%
3) Employee Benefits	3000-3999	6,589,782.42	6,369,978.64	1,610,908.12	6,265,429.48	104,549.16	1.6%
4) Books and Supplies	4000-4999	3,432,657.06	3,237,874.11	1,047,433.98	3,446,592.71	(208,718.60)	-6.4%
5) Services and Other Operating Expenditures	5000-5999	3,359,176.32	3,453,643.35	1,339,465.98	3,979,079.94	(525,436.59)	-15.2%
6) Capital Outlay	6000-6999	711,870.15	1,011,010.91	291,680.46	1,119,344.98	(108,334.07)	-10.7%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	1,619,992.15	1,625,338.45	429,794.00	1,628,301.32	(2,962.87)	-0.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(102,500.67)	(102,500.67)	0.00	(102,500.67)	0.00	0.0%
9) TOTAL, EXPENDITURES		41,684,692.41	39,839,957.28	11,722,726.48	41,093,424.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	ai c	(319,477.92	1,779,484.45	(1,633,308.78)	(933,875.29)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
Other Sources/Uses     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		(500,000,00	(500,000.00)	(500,000.00)	(500,000,00)		

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(819,477.92)	1,279,484.45	(2,133,308.78)	(1,433,875.29)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	12,439,220.52	12,439,220.52		12,439,220.52	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)			12,439,220.52	12,439,220.52		12,439,220.52		WILLE.
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,439,220.52	12,439,220.52		12,439,220.52		
2) Ending Balance, June 30 (E + F1e)			11,619,742.60	13,718,704.97		11,005,345.23		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
Stores		9712	29,513.45	28,558.70		28,558.70		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,927,592.10	2,057,199.47		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,656,637.05	11,626,947.28		10,970,786.53		
Unassigned/Unappropriated Amount		9790	0.00	(0.48)		0.00		

Central Union High Imperial County

## First Interim General Fund Exhibit: Restricted Balance Detail

13 63115 0000000 Form 01i

		2014-15
Resource	Description	Projected Year Totals
Total, Restricted	Balance	0.00

# Multi-year Projections

## SSC School District and Charter School Financial Projection Dartboard 2014-15 May Revision

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

LCFF ENTITLEMENT FACTORS								
Entitlement Factors per ADA	K-3	4-6	7-8	9-12				
2013-14 Initial Grants	\$6,952	\$7,056	\$7,266	\$8,419				
COLA at 0.85%	\$59	\$60	\$62	\$72				
2014-15 Base Grants	\$7,011	\$7,116	\$7,328	\$8,491				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12				
2014-15 Base Grants	\$7,011	\$7,116	\$7,328	\$8,491				
Adjustment Factors	10.40% CSR	-	-	2.6% CTE				
CSR and CTE amounts	\$729	-	-	\$221				
2014-15 Adjusted Base Grants	\$7,740	\$7,116	\$7,328	\$8,712				
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%				
Concentration Grants	50%	50%	50%	50%				
Concentration Grant Threshold	55%	55%	55%	55%				

LCFF DARTBOARD FACTORS									
Factor	2013-14	2014-15	2015-16	2	016-17	2	2017-18	2018-19	
LCFF Planning Factors	SSC Simulator <sup>1</sup>	SSC Simulator	SSC Simula	tor <sup>2</sup> SSC	Simulator <sup>2</sup>	SSC	Simulator <sup>2</sup>	SSC Simulator <sup>2</sup>	
PLANNING FACTORS									
Factor		2013-14	2014-15	2015-16	2016-	17	2017-18	2018-19	
Statutory COLA		1.565%	0.85%	2.10	% 2	.30%	2.50%	2.60%	
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education		1.565%	0.85%	2.10	% 2	.30%	2.50%	2.60%	
California CPI		1.40%	2.10%	2.30	% 2	.50%	2.70%	6 2.60%	
California Lottery <sup>3</sup>	Base	\$124	\$126	\$12	6	\$126	\$120	\$126	
Proposition 20		\$30	\$30	\$3	0	\$30	\$30	\$30	
Interest Rate for Ten-Year Treasuries		2.80%	3.10%	3.50	% 3	.60%	3.70%	3.60%	
CalPERS Employer Rate		11.442%	11.771%	12.60	% 15	.00%	16.60%	6 18.20%	
CalSTRS Employer Rate		8.25%	9.50%	11.10	% 12	.70%	14.30%	6 15.90%	

	RESERVES	
State Reserve Requirement	District ADA Range	Reserve Plan <sup>4</sup>
The greater of 5% or \$63,000	0 to 300	
The greater of 4% or \$63,000	301 to 1,000	980
3%	1,001 to 30,000	SSC recommends one year's increment
2%	30,001 to 400,000	of planned revenue growth
1%	400,001 and higher	

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

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



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<sup>&</sup>lt;sup>2</sup> For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the LCFF Simulator.

<sup>&</sup>lt;sup>3</sup> 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.

## Planning Factors for First Interim and MYPs

Key planning factors for Districts to incorporate into the first interim report and MYP are listed below and based on the latest information available.

		Fiscal Year	
Planning Factor	2014-15	2015-16	2016-17
COLA (DOF)	0.85%	2.19%	2.14%
LCFF Gap Funding Percentage (SSC) *RECOMMENDED*	29.56%	7.90%	8.20%
LCFF Gap Funding Percentage (DOF)	29.56%	20.68%	25.48%
Education Protection Act (EPA)	21.9621%	21.9621%	21.9621%
STRS Employer Rates	8.88%	10.73%	12.58%
PERS Employer Rates (PERS Board / Actuary)	11.771%	12.6%	15.0%
Lottery - unrestricted per ADA*	\$128	\$128	\$128
Lottery - Prop 20 per ADA*	\$34	\$34	\$34
Mandated Cost (prior year) per ADA	\$67	\$0	\$0
Mandate Block Grant for Districts - K-8 per ADA	\$28	\$28	\$28
Mandate Block Grant for Districts - 9-12 per ADA	\$56	\$56	\$56
Mandate Block Grant for Charters – K-8 per ADA	\$14	\$14	\$14
Mandate Block Grant for Charters – 9-12 per ADA	\$42	\$42	\$42
State Preschool Daily Reimbursement Rate	\$22.28	\$22.28	\$22.28
General Child Care Daily Reimbursement Rate	\$36.10	\$36.10	\$36.10

<sup>\*</sup> Government Code 8880.5(a)(2) extended lottery funding based on the 2007-08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA counts will no longer be part of the lottery calculation for 2015-16 and beyond.

## Central Union High School District Multi-Year Assumptions for 2015-2016 & 2016-2017

## **Unrestricted:**

- LCFF/Revenue Limit is projected to increase 2.39% in 2015-2016 and 2.45% in 2016-2017 based on Imperial County Office of Education's Projected LCFF (see LCFF section in front of booklet). These estimated increases are largely due to supplemental funding intended to target our English Learners, Low Income and Foster Youth population.
- **Federal Revenues** present some uncertainties as we are not sure if we will be receiving any unrestricted federal funding. Due to the unpredictability of MAA funding we have budgeted zero dollars in both years. Continuing to invest time and resources in gathering claim data is becoming more and more questionable.
- Other State Revenues are projected to decrease a net of 30.05% in 2015-2016 due to unanticipated Mandated Cost Reimbursement not expected in 2015-2016. This also includes an increase of 2.19% COLA based on the DOF. In 2016-2017 it is expected to increase the 2.14% COLA based on the DOF.
- 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 78.08% in 2015-2016, mainly due to reduced restricted revenues, as well as increased expenditures causing a higher contribution. An increase of 5.32% is projected for 2016-2017.
- Certificated Salaries are projected to increase 1.34% in 2015-2016 and 2016-2017 due to the 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 1.17% in 2015-2016 and 2016-2017 due to the historical step and column increase.
- Employee Benefits are projected to increase 8.11% in 2015-2016 and 8.94% in 2016-2017 due to the estimated increases in STRS and PERS. Also included is the 1.41% estimated historical increase.
- Books and Supplies are projected to decrease .24% due to the decrease of one-time technology expenditures; an increase of the 2.1% CPI in 2015-2016; and increase 2.3% CPI in 2016-2017 based on SSC Dartboard.

- Services & Operating Expenditures are projected to increase 1.48% due to the decrease in one-time technology expenditures; an increase of the 2.1% CPI in 2015-2016; and increase 2.3% CPI in 2016-2017 based on the SSC Dartboard.
- Capital Outlay is projected to decrease 83.58% due to one-time bus purchase and technology expenditures; an increase of 2.1% CPI in 2015-2016; and an increase of 2.3% CPI in 2016-2017 based on the SSC Dartboard.
- Other Outgo is projected to increase 1.17% in 2015-2016 and 1.22% in 2016-2017 due to the ICOE transfer currently built into the LCFF calculation.
- 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 deficit of \$1,622,050 for 2015-2016 and \$1,890,345 for 2016-2017. At this time our Ending Fund Balance can handle the anticipated deficit spending.

#### **Restricted:**

- Revenue Limit Sources are projected to be zero for both years.
- **Federal Revenues** are projected to decrease 2.56% in 2015-2016 due to one-time Program Improvement Revenue and a decrease of .0554% in Federal Sequestrations based on ICOE's MYP assumptions. A decrease of .06% is projected for 2016-2017 based on the possible federal sequestration cuts.
- Other State Revenues are projected to increase 2.19% and 2.14% COLA based on the DOF.
- 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 78.08% in 2015-2016, mainly due to reduced restricted revenues, as well as increased expenditures causing a higher contribution. An increase of 5.32% is projected for 2016-2017.
- Certificated Salaries are projected to increase 1.34% in 2015-2016 and 2016-2017 due to the 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 1.17% in 2015-2016 and 2016-2017 due to the historical step and column increase.
- Employee Benefits are projected to increase 7.19% in 2015-2016 and 8.89% in 2016-2017 due to the estimated increases in STRS and PERS. Also included is the 1.41% estimated historical increase.
   Books and Supplies are projected to decrease 20.54% in 2015-2016 due to one-time expenditures in Common Core and Program Improvement; as well as the estimated 2.1% CPI increase based on the SSC Dartboard. An increase of 2.3% CPI is estimated in 2016-2017 based on SSC Dartboard.
- Services & Operating Expenditures are projected to decrease 16.27% in 2015-2016 due to one-time expenditures in Common Core and Program Improvement; as well as the estimated 2.1% CPI increase based on SSC Dartboard. An increase of 2.3% CPI is estimated in 2016-2017 based on SSC Dartboard.
- Capital Outlay is projected to increase by 2.1% in 2015-2016 and 2.3% in 2016-2017 CPI based on SSC Dartboard.
- Other Outgo Transfers of Indirect Costs are projected to decrease 3.18% in 2015-2016 due to one-time expenditures in Program Improvement and no change is anticipated for 2016-2017.
- 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.

		Projected Year Totals	% Change	2015-16	% Change	2016-17
Description	Object Codes	(Form 011)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
(Enter projections for subsequent years 1 and 2 in Columns C		(A)	(B)	(C)	(D)	(E)
current year - Column A - is extracted)	and E,					
A. REVENUES AND OTHER FINANCING SOURCES  1. LCFF/Revenue Limit Sources	8010-8099	34,029,615,19	2.39%	34,841,257,00	2.450/	25 (02 (00 00
2. Federal Revenues	8100-8299	0.00	0,00%	0.00	2.45%	35,693,690.00 0.00
3. Other State Revenues	8300-8599	736,962.00	-30.05%	515,508.70	2.14%	526,540.58
4. Other Local Revenues	8600-8799	1,089,654.26	0.00%	1,089,654.26	0.00%	1,089,654.26
5. Other Financing Sources						
Transfers In     Other Sources	8900-8929	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8930-8979 8980-8999	(2,073,323.53)	0.00% 78.08%	(3,692,129.48)	0.00% 5.32%	0,00
6. Total (Sum lines A1 thru A5c)		33,782,907.92	-3.04%	32,754,290.48	2.04%	33,421,159.40
B. EXPENDITURES AND OTHER FINANCING USES		En en constreine				
Certificated Salaries						
a. Base Salaries				16,787,772.90		17,012,729.06
b. Step & Column Adjustment				224,956.16		227,970.57
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	16,787,772.90	1.34%	17,012,729.06	1.34%	17,240,699.63
2. Classified Salaries				11,012,125.00	1.5170	17,210,077,03
a. Base Salaries				4,442,396.81		4,494,372.85
b. Step & Column Adjustment		A Part of the lates		51,976.04		52,584.16
c. Cost-of-Living Adjustment						32,304.10
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,442,396.81	1.17%	4,494,372.85	1.17%	4,546,957.01
3. Employee Benefits	3000-3999	5,330,533.12	8.11%	5,762,650.59	8.94%	6,278,019.80
Books and Supplies	4000-4999	1,308,257.34	-0.24%	1,305,066.03	2.30%	1,335,082.55
Services and Other Operating Expenditures	5000-5999	2,913,210.36	1.48%	2,956,204.79	2.30%	3,024,197.50
6. Capital Outlay	6000-6999	470,578.67	-83.58%	77,254.65	2.30%	79,031.51
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,628,301.32	1.17%	1,647,423.92	1.22%	1,667,509.49
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(221,466.78)	0.00%	(221,466.78)	0.00%	
9. Other Financing Uses	7300-7377	(221,400,76)	0.00%	(221,400.78)	0.00%	(221,466.78
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		33,159,583.74	1.13%	33,534,235.11	2.73%	34,450,030.71
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		623,324.18		(779,944.63)		(1,028,871.31
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,382,021.05		11,005,345.23		10,225,400.60
2. Ending Fund Balance (Sum lines C and D1)		11,005,345.23		10,225,400.60		9,196,529.29
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	34,558.70		34,558.70		34,558.70
b. Restricted	9740					
c. Committed			BANGE BOOK OF			
1. Stabilization Arrangements	9750	0.00	De la	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			7 10 10 10 10 10 10 10 10 10 10 10 10 10		THE PARK ST	
1. Reserve for Economic Uncertainties	9789	10,970,786.53	BOILE SERVI	10,190,841.90		9,161,970.59
2. Unassigned/Unappropriated	9790	0.00	MIENNEY PERSON	0.00		0.00
f. Total Components of Ending Fund Balance			PARTY NAMED IN			
(Line D3f must agree with line D2)		11,005,345.23		10,225,400.60		9,196,529.29

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A)(B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,970,786.53		10,190,841.90		9,161,970.59
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	TY STORY	0.00
c. Unassigned/Unappropriated	9790	0.00		0.00	hard sold side	0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		10,970,786.53		10,190,841.90	X () 1 () ()	9,161,970.59

#### 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.

		Projected Year	%		%	
		Totals	Change	2015-16	Change	2016-17
Description	Object	(Form 011)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES	9.					
LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,596,823.29	-2.56%	2,530,385.68	-0.06%	2,528,983.85
3. Other State Revenues	8300-8599	661,891.24	2.19%	676,386.66	2.14%	690,861.33
4. Other Local Revenues	8600-8799	1,044,603.71	0.00%	1,044,603.71	0.00%	1,044,603.71
5. Other Financing Sources	0000 0000	2.00			0.0004	
a. Transfers In b. Other Sources	8900-8929 8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,073,323.53	78.08%	3,692,129.48	5.32%	0.00 3,888,725.44
6. Total (Sum lines A1 thru A5c)	0,00 0,,,	6,376,641.77	24.57%	7,943,505.53	2.64%	8,153,174.33
B. EXPENDITURES AND OTHER FINANCING USES		0,510,011,77	411-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	7,745,505.55	2,0470	0,133,174.33
I. Certificated Salaries					DAY A SECOND	
a. Base Salaries				2,285,051.75		2,315,671.44
b. Step & Column Adjustment				30,619.69		31,030.00
c. Cost-of-Living Adjustment			(ACC   1/10   1/			
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,285,051.75	1.34%	2,315,671.44	1.34%	2,346,701.44
2. Classified Salaries						
a. Base Salaries				1,241,955.76		1,256,486.64
b. Step & Column Adjustment				14,530.88		14,700.89
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,241,955.76	1.17%	1,256,486.64	1.17%	1,271,187.53
3. Employee Benefits	3000-3999	934,896.36	7.19%	1,002,085.51	8,89%	1,091,179.70
4. Books and Supplies	4000-4999	2,138,335.37	-20.54%	1,699,186.21	2,30%	1,738,267.49
5. Services and Other Operating Expenditures	5000-5999	1,065,869.58	-16.27%	892,498.67	2.30%	913,026.13
6. Capital Outlay	6000-6999	648,766.31	2.10%	662,390.40	2.30%	677,625.38
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	118,966.11	-3.18%	115,186.66	0.00%	115,186.66
9. Other Financing Uses	, , , , , , , , , , , , , , , , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3.1070	115,100.00	0.0070	115,160.00
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,433,841.24	-5.81%	7,943,505.53	2,64%	8,153,174.33
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,057,199.47)		0.00		0.00
D. FUND BALANCE			TITLE DE VALUE -			
Net Beginning Fund Balance (Form 011, line F1e)		2,057,199.47		0.00		0.00
Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)		0.00		0.00		0.00
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00		0.00		
c. Committed	7710	9,00		0.00		
1. Stabilization Arrangements	9750		The second second			
2. Other Commitments	9760		100 miles			
d. Assigned	9780					
e. Unassigned/Unappropriated	7/00					
Reserve for Economic Uncertainties	9789		her tanks			
Neserve for Economic Oncertainties     Unassigned/Unappropriated	9789	0.00		0.00		0.00
	7/90	0.00		0.00		0.00
f. Total Components of Ending Fund Balance			DIH CONT.		THE PHONE	_
(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)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES			RESTRICTED AS		STATE OF STATE OF	
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	E TRUE TRUE				
c. Unassigned/Unappropriated Amount	9790		ALTERNATION OF THE PARTY OF THE			
(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	ASSESSED FOR THE PARTY OF THE P	THE WORLD			
b. Reserve for Economic Uncertainties	9789	With the same	13 30 TO 16			
c. Unassigned/Unappropriated	9790	S Latini III				
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTION:

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.

		i				
Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						<del></del>
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	34,029,615.19	2.39%	34,841,257.00	2.45%	35,693,690.00
2. Federal Revenues	8100-8299	2,596,823.29	-2.56%	2,530,385.68	-0.06%	2,528,983.85
3. Other State Revenues	8300-8599	1,398,853.24	-14.79%	1,191,895.36	2.14%	1,217,401.91
4. Other Local Revenues	8600-8799	2,134,257.97	0.00%	2,134,257.97	0.00%	2,134,257.97
5. Other Financing Sources	2000 2000	2 22 1				
a. Transfers In b. Other Sources	8900-8929	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8930-8979	0.00	0.00%	0.00	0.00%	0.00
	8980-8999			0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		40,159,549.69	1.34%	40,697,796.01	2.15%	41,574,333.73
B. EXPENDITURES AND OTHER FINANCING USES		A66,111 - 1				
1. Certificated Salaries						
a. Base Salaries			CAR DISTRICT	19,072,824.65	MISTER STATE	19,328,400.50
b. Step & Column Adjustment				255,575.85		259,000.57
c. Cost-of-Living Adjustment			British Hall Marrie	0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,072,824.65	1.34%	19,328,400.50	1.34%	19,587,401.07
2. Classified Salaries					Elizary seri	
a. Base Salaries				5,684,352.57		5,750,859.49
b. Step & Column Adjustment				66,506.92		67,285.05
c. Cost-of-Living Adjustment	•			0.00		0,00
d. Other Adjustments			2572 (200) 200	0.00		0,00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,684,352,57	1.17%	5,750,859.49	1,17%	5,818,144.54
3. Employee Benefits	3000-3999	6,265,429.48	7.97%	6,764,736.10	8.94%	7,369,199.50
4. Books and Supplies	4000-4999	3,446,592.71	-12.83%			
**	ŀ			3,004,252.24	2.30%	3,073,350.04
5. Services and Other Operating Expenditures	5000-5999	3,979,079.94	-3.28%	3,848,703.46	2.30%	3,937,223.63
6. Capital Outlay	6000-6999	1,119,344.98	-33.92%	739,645.05	2.30%	756,656.89
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,628,301.32	1.17%	1,647,423.92	1.22%	1,667,509.49
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(102,500.67)	3.69%	(106,280.12)	0.00%	(106,280.12)
Other Financing Uses     a. Transfers Out	7600 7630	500 000 00	0.000/	500 000 00	0.000/	#00 000 00
	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
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)		41,593,424.98	-0.28%	41,477,740.64	2.71%	42,603,205.04
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,433,875.29)		(779,944.63)		(1,028,871.31)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 011, line F1e)	ļ	12,439,220.52	Company of the last	11,005,345.23		10,225,400.60
Ending Fund Balance (Sum lines C and D1)	[	11,005,345.23	MELLING BEE	10,225,400.60		9,196,529.29
3. Components of Ending Fund Balance (Form 011)		1				
a. Nonspendable	9710-9719	34,558.70		34,558.70		34,558.70
b. Restricted	9740	0.00	TOTAL LANGE	0.00		0.00
c. Committed			Walter Head			
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	THE RESERVE OF THE PARTY OF THE	0.00
e. Unassigned/Unappropriated		2.00		0.00	THE SEE STEELS	0.00
Reserve for Economic Uncertainties	9789	10,970,786.53		10,190,841.90		9,161,970.59
2. Unassigned/Unappropriated	9790	0.00		0.00		
f. Total Components of Ending Fund Balance	7/70	0.00		0,00		0.00
(Line D3f must agree with line D2)		11,005,345.23		10,225,400.60		9,196,529.29

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)	-				March Level and Add	
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,970,786.53		10,190,841.90		9,161,970.59
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			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)		10,970,786.53		10,190,841.90		9,161,970.59
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		26.38%		24.57%		21.51%
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):						
Special education pass-through funds	;					
Special education pass-through funds     (Column A: Fund 10, resources 3300-3499 and 6500-6540,						
Special education pass-through funds		0.00		0,00		0.00
Special education pass-through funds     (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for		0.00		0.00		0.00
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)      District ADA		0.00		0.00		0.00
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d	enter projections)					
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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e;	enter projections)	0.00 3,852.10		0.00 3,852.10		0.00
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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e;  3. Calculating the Reserves	enter projections)	3,852.10		3,852.10		3,852.10
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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		3,852.10 41,593,424.98		3,852.10 41,477,740.64		3,852.10 42,603,205.04
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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a in the column of the column of the properties of the column of		3,852.10		3,852.10		3,852.10
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a ic. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,852.10 41,593,424.98		3,852.10 41,477,740.64		3,852.10 42,603,205.04
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e;  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a ic. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level		3,852.10 41,593,424.98 0.00 41,593,424.98		3,852.10 41,477,740.64 0.00		3,852.10 42,603,205.04 0.00
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a ic. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,852.10 41,593,424.98 0.00		3,852.10 41,477,740.64 0.00		3,852.10 42,603,205.04 0.00
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e;  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a ic. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level		3,852.10 41,593,424.98 0.00 41,593,424.98		3,852.10 41,477,740.64 0.00 41,477,740.64		3,852.10 42,603,205.04 0.00 42,603,205.04
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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e;  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a ic. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3,852.10 41,593,424.98 0.00 41,593,424.98		3,852.10 41,477,740.64 0.00 41,477,740.64		3,852.10 42,603,205.04 0.00 42,603,205.04
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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form Al, Estimated P-2 ADA column, lines A4, C1, and C2e;  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a ic. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)		3,852.10 41,593,424.98 0.00 41,593,424.98		3,852.10 41,477,740.64 0.00 41,477,740.64		3,852.10 42,603,205.04 0.00 42,603,205.04 3% 1,278,096.15
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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e;  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a ic. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount		3,852.10 41,593,424.98 0.00 41,593,424.98 3% 1,247,802.75		3,852.10 41,477,740.64 0.00 41,477,740.64 3% 1,244,332.22		3,852.10 42,603,205.04 0.00 42,603,205.04

# Special Ed Maintenance of Effort

13 63115 0000000 Report SEMAI

# First Interim Special Education Maintenance of Effort 2014-15 Projected Expenditures vs. 2013-14 Actual Expenditures Comparison 2014-15 Projected Expenditures by LEA (LP-I)

Central Union High Imperial County

					, , , , , , , , , , , , , , , , , , , ,					
		Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled	3	:
Object Code	Description	(Goal 5001)	(Goal 5050)	(Goal 5060)	(Goal 5710)	(Goal 5/30)	(Goal 5/50)	(Goal 5/70)	Adjustments	local
	UNDUPLICATED PUPIL COUNT									362
TOTAL PROJ	TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	(6666-0000 sa:								
1000-1999	Certificated Salaries	0.00	0.00	0.00	00.00	0.00	00.00	1,563,176.00		1,563,176.00
2000-2999	Classified Salaries	00'0	00:00	0.00	0.00	0.00	00:00	523,202.00		523,202.00
3000-3999	Employee Benefits	00:00	00:0	00:0	0.00	00.00	00:00	545,624.64		545,624.64
4000-4999	Books and Supplies	0.00	00:0	00:0	00:0	00.00	00:00	97,785.39		97,785.39
5000-5999	Services and Other Operating Expenditures	0.00	0.00	00:0	0.00	00.00	00:00	64,628.00		64,628.00
6000-0009	Canital Outlay	00:00	00:00	0.00	0.00	0.00	00:00	00'0		00:00
7130	State Special Schools	0.00	0.00	00:0	0.00	00.00	00:00	00:00		0.00
7430-7439	Debt Service	0.00	00:0	0.00	0.00	00.00	00:00	00:00		00.00
	Total Direct Costs	00.00	0.00	0.00	0.00	00:0	00:00	2,794,416.03	00:00	2,794,416.03
7310	Transfers of Indirect Costs	00.00	00:00	0:00	0.00	0.00	0.00	3,195.16		3,195.16
7350	Transfers of Indirect Costs - Interfund	0.00	00:0	0.00	0.00	0.00	00:00	0.00		00.00
	Total Indirect Costs	0.00	0.00	00:0	0.00	00.0	00:00	3,195.16	00:00	3,195.16
	TOTAL COSTS	0.00	00:0	0.00	00:00	0.00	00:00	2,797,611.19	00:00	2,797,611.19
STATE AND	STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 33	& 62; resources 00(	0-2999, 3330, 3340,	3355, 3360, 3370,	30, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999	(6666-0009				
1000-1999	Certificated Salaries	0.00	00.00	0.00	0.00	0.00	00.00	1,423,410.00		1,423,410.00
2000-2999	Classified Salaries	0.00	00:0	00:0	0.00	0.00	00.00	132,393.00		132,393.00
3000-3999	Employee Benefits	0.00	00:00	00.00	00'0	00:00	0.00	340,142.87		340,142.87
4000-4999	Books and Supplies	0.00	00:0	0.00	00:00	0.00	00:00	52,085.45		52,085.45
5000-5999	Services and Other Operating Expenditures	0.00	00:0	0.00	0.00	0.00	00:00	63,128.00		63,128.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	00.00	00:00		00.00
7130	State Special Schools	00.00	00:00	0.00	00:00	00.00	00:00	0.00		0.00
7430-7439	Debt Service	0.00	00:0	0.00	00:00	00:00	00.00	00:00		0.00
	Total Direct Costs	00:0	00:00	00.00	00.00	0.00	0.00	2,011,159.32	0.00	2,011,159.32
7310	Transfers of indirect Costs	0.00	00:00	0.00	0.00	0.00	00.0	3,195.16		3,195.16
7350	Transfers of Indirect Costs - Interfund	0.00	00:00	00'0	00.00	00:00	00:00	00.0		00.00
	Total Indirect Costs	0.00	00:00	0.00	00:00	0.00	00.00	3,195.16	0.00	3,195.16
	TOTAL BEFORE OBJECT 8980	00:00	00:00	0.00	00:00	0.00	00.00	2,014,354.48	0.00	2,014,354.48
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									97,352.70

13 63115 0000000 Report SEMAI

First Interim
Special Education Maintenance of Effort
2014-15 Projected Expenditures vs. 2013-14 Actual Expenditures Comparison
2014-15 Projected Expenditures by LEA (LP-I)

Central Union High Imperial County

		Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled	Adlietments*	ţ
Object Code	Object Code Goal 500 J. Code GENDITURES (Funds 01 09, & 62: resources 0000-1999 & 8000-9999)	ces 0000-1999 & 80	00-9999)	(2081 2000)	(504 5) 15)	(2010 1800)		(212)		
1000-1999	Certificated Salaries	0:00	00:00	00.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0:00	0.00	00.00	00:0	00.00	00.00	131,893.00		131,893.00
3000-3999	Employee Benefits	0:00	0.00	00.00	00:00	00'0	00'0	53,298.59		53,298.59
4000-4999	Books and Supplies	0.00	0.00	0.00	00:00	00:0	00'0	31,500.00		31,500.00
5000-5999	Services and Other Operating Expenditures	00:00	0.00	00.00	00:00	0.00	00:00	5,300.00		5,300.00
6669-0009	Capital Outlay	0:00	0.00	00.0	0.00	00.00	00.00	0.00		00:00
7130	State Special Schools	0:00	00.0	00.00	00:0	00.0	00.00	0.00		0.00
7430-7439	Debt Service	0:00	0.00	00.00	00:00	0.00	00.00	0.00		00:00
	Total Direct Costs	0.00	00.00	00.00	00.00	0.00	00:00	221,991.59	0.00	221,991.59
7240	Transfers of Indicase Coefe	000	000	00 0	00.0	00.0	00'0	0.00		0:00
7350	Transfers of Indicact Costs - Interfund	000	00.0	00.0	00'0	0.00	0.00	0.00		00:00
2	Total Indirect Costs	0.00	00:00	00.0	00:0	00.0	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	00:0	00.00	00:00	0.00	0.00	221,991.59	00:00	221,991.59
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)									97.352.70
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)									660 846 28
	TOTAL COSTS									980,190.57

<sup>\*</sup> Attach an additional sheet with explanations of any amounts

in the Adjustments column.

# First Interim Special Education Maintenance of Effort 2014-15 Projected Expenditures vs. 2013-14 Actual Expenditures Comparison 2013-14 Actual Expenditures by LEA (LA-I)

		Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled		
Object Code	e Description	(Goal 5001)	(Goal Soso)	(Goal Sueu)	(Coal 5/10)	(Goal 5/30)	(Goal 5/50)	(Goal S/70)	Adjustments-	lotal
	UNDUPLICATED PUPIL COUNT									362
TOTAL ACT	10	_			· ·	· ·	C	0.00		000000
2000, 2000	Classified Salaries	800	8.0	000	8.0	00.0	00.0	526 444 33		526 444 33
3000-3999		0000	00.0	000	00:0	000	00.0	428.648.69		428,648.69
4000-4999		00.00	0.00	00.0		00.00	0.00	42,483.46		42,483.46
5000-5999		00.0	00:00	0.00		0.00	0.00	4,815.53		4,815.53
6669-0009		0.00	00:00	00:00	00:00	0.00	0.00	00:00		0.00
7130		0.00	00:00	00.00	00:00	00.00	00:0	00:00		00.00
7430-7439		0.0	00:00	00.00	00.0	00.0	00.0	00:00		0.00
		0.00	00.00	0.00	00:00	00:00	00:00	2,359,235.70	00:00	2,359,235.70
7310	Transfers of Indirect Costs	00:00	00:00	0.00	0.00	0:00	0.00	5,006.02		5,006.02
7350	Transfers of Indirect Costs - Interfund	00.00	00.0	00.0	00.0	0.00	00:00	00:00		00'0
PCRA	Program Cost Report Allocations (non-add)	497.251.96	CONTRACT SHAFE		THE REAL PROPERTY.	STATE STATE OF THE PARTY OF THE		CONTRACTOR OF		497,251.96
	Total Indirect Costs	0.00	00.00	00.0	00.00	00.00	00:00	5,006.02	00:00	5,006.02
	TOTAL COSTS	00.00	00:00	00.00	00.0	0.00	00:0	2,364,241.72	00.00	2,364,241.72
FEDERAL A	FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3375, 3385, & 3405)	ces 3000-5999, exce	1pt 3330, 3340, 3355,	, 3360, 3370, 3375	, 3385, & 3405)					
1000-1999	Certificated Salaries	00:00	00:00	0.00	00:00	00.0	00:0	164,282.60		164,282.60
2000-2999		00.00	00:00	00:00	00.00	0.00	00:00	384,016.93		384,016.93
3000-3999	Employee Benefits	00.00	00:00	0.00	00.00	0.00	0.00	146,644.25		146,644.25
4000-4999		00.00	00:00	00'0	00.00	0.00	00:00	6,336.40		6,336.40
5000-5999		00.00	00.00	00.00	00.00	00.00	00:00	1,770.35		1,770.35
6669-0009		00.00	00.00	00.00	00:00	00.00	00:00	00:0		0.00
7130	State Special Schools	00.00	00.00	00.00	00.00	0.00	00:00	0.00		00:00
7430-7439		00:00	00:00	0.00	0.00	0.00	0.00	00:00		00.0
		00:00	00.00	0.00	00:00	0.00	0.00	703,050.53	00.00	703,050.53
7310	Transfers of Indirect Costs	00:00	0.00	00:00	0.00	0.00	00:0	5,006.02		5,006.02
7350	Transfers of Indirect Costs - Interfund	00:00	00.00	00.00	00:00	0.00	00:0	00:0		0.00
	Total Indirect Costs	00.0	00.00	00.00	00.00	0.00	00:00	5,006.02	00:00	5,006.02
	TOTAL BEFORE OBJECT 8980	0.00	0.00	00:00	00:00	0.00	0.00	708,056.55	0.00	708,056.55
8880	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									22 671 55
	TOTAL COSTS									685,385.00

# First Interim Special Education Maintenance of Effort 2014-15 Projected Expenditures vs. 2013-14 Actual Expenditures Comparison 2013-14 Actual Expenditures by LEA (LA-I)

Central Union High Imperial County

						Special		Spec. Education,		
		Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Ages 5-22 Nonseverely Disabled	100	, s
Object Code	Object Code Description (Goal Supply (Goal S	(Goal 5001)	199, 3330, 3340, 335	.5, 3360, 3370, 3375	5, 3385, 3405, & 6000	(909)	(30al 3730)	(Soal 3/70)	Adjustinent	100
1000-1999	Certificated Salaries	00:00	00:00	00.00	0.00	0.00	0.00	1,192,561.09		1,192,561.09
2000-2999	Classified Salaries	00.00	00:00	0.00	00:00	00:00	0.00	142,427.40		142,427.40
3000-3999		00:00	00.00	00:00	0.00	0.00	0.00	282,004.44		282,004.44
4000-4999		00:0	00.0	00.00	00.00	00.00	00:00	36,147.06		36,147.06
5000-5999		0.00	0.00	00.00	00:00	00:00	00:00	3,045.18		3,045.18
6669-0009		00:00	0.00	00:0	00.00	0.00	0.00	00:00		00:00
7130		0000	0.00	0.00	0.00	0.00	0.00	00:00		00.00
7430-7439		0.00	0.00	0.00	00.0	00:0	00:00	00:00		00:00
		00.00	00:00	0.00	0.00	00:00	00.00	1,656,185.17	00.00	1,656,185.17
7310	Transfers of Indirect Costs	0.00	00:0	0.00	0.00	0.00	00:00	00.00		00:00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	00.00	00.00	00:00	00.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	497,251.96					-		000	98.1.22,184
	Total Indirect Costs	0.00	00.00	0.00	00.00	0.00	00.00	00.0	0.00	00.0
	TOTAL BEFORE OBJECT 8980	0:00	0.00	0.00	00.00	00:00	00:00	1,656,185.17	0.00	1,656,185.17
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									22,671.55
100	TOTAL COSTS	1999 8 8000-96	1000							1,678,856.72
1000-1999	Certificated Salaries  Certificated Salaries	000	0.00	00.00	0.00	0.00	00:00	0.00		0.00
2000-2999		0.00	0.00	00.0	00:0	00.00	00:00	142,427.40		142,427.40
3000-3999		00:00	0.00	00:00	00.00	00:0	00:00	51,790.04		51,790.04
4000-4999		0.00	0.00	00:00	00'0	00:00	00:00	32,210.88		32,210.88
5000-5999		0.00	0.00	00:0	00.00	00:00	00:00	2,378.93		2,378.93
6669-0009		0.00	0.00	00:0	00:0	00:0	00.00	00.00		0.00
7130		0.00	0.00	0.00	0.00	00:00	00:0	00:00		00.00
7430-7439		00.0	0.00	00:0	00:00	00:00	00.00	00:00		0.00
		0.00	00.00	00.00	00:0	00.00	00:00	228,807.25	00:00	228,807.25
0.00		8	S	900	00 0	0	000	000	77	000
7310	Transfers of Invited Costs	800	000	8 6	8 6	200	000	800		000
/320	I ransfers of Indirect Costs - Interrund	00.0	3.0	8.0	8.6	8 6	80.0	800	000	00.0
	Total Indirect Costs	0.00	3.0	8.0	8.5	8.5	8.6	20 AU 807	000	228 RN7 25
9004	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	00:0	0.0	20.5	20.0	000		23. 20. 23.		
6091, 609										0.00
8880	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures									
	section)									22,671.55
0868	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3380, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									357 803 69
	TOTAL COSTS									609,282.49
* Attach an	* Attach an additional sheet with explanations of any amounts									

<sup>\*</sup> Attach an additional sheet with explanations of any amounts

in the Adjustments column.

## First Interim Special Education Maintenance of Effort 2014-15 Projected Expenditures vs. 2013-14 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

13 63115 0000000 Report SEMAI

SELPA:		',						
After reviewir	sed to check maintenance of effort (MOE) for an LEA, whether the LEA is a meming all sections of this form, please select which of the following methods yo	_						
MOE requirer	nent.							
X	Combined state and local expenditures							
	Local expenditures only							
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204							
	If your LEA determines that a reduction in expenditures occurred as a result of calculate a reduction to the required MOE standard. Reductions may apply to lo MOE standard, or both.							
	<ol> <li>Voluntary departure, by retirement or otherwise, or departure for just cause, related services personnel.</li> </ol>	of special education or						
	2. A decrease in the enrollment of children with disabilities.							
	<ol><li>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:</li></ol>							
	<ul> <li>a. Has left the jurisdiction of the agency;</li> <li>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</li> <li>c. No longer needs the program of special education.</li> </ul>							
	<ol> <li>The termination of costly expenditures for long-term purchases, such as the equipment or the construction of school facilities.</li> </ol>	acquisition of						
	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					
		- Initia						
	who the state of t							

Total exempt reductions

Page 1 of 4

0.00

0.00

## First Interim Special Education Maintenance of Effort 2014-15 Projected Expenditures vs. 2013-14 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

13 63115 0000000 Report SEMAI

SELPA:

(??)

#### **SECTION 2**

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

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

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

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

## First Interim Special Education Maintenance of Effort 2014-15 Projected Expenditures vs. 2013-14 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

13 63115 0000000 Report SEMAI

SELPA: (??)

SECTION 3	Column A	Column B	Column C
	Projected Exps. FY 2014-15 (LP-I Worksheet)	Actual Expenditures FY 2013-14 (LA-I Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			Sales Call Care
<ol> <li>Total special education expenditures</li> </ol>	2,797,611.19		
2. Less: Expenditures paid from federal sources	685,904.01		
<ol> <li>Expenditures paid from state and local sources         Less: Exempt reduction(s) from SECTION 1         Less: 50% reduction from SECTION 2</li> </ol>	2,111,707.18	1,678,856.72 0.00 0.00	
Net expenditures paid from state and local sources	2,111,707.18	1,678,856.72	432,850.46
4. Special education unduplicated pupil count	362		
5. Per capita state and local expenditures (A3/A4)	5,833,45	4,637.73	1,195.72

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 reviewed.

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 reviewed.

### First Interim Special Education Maintenance of Effort 2014-15 Projected Expenditures vs. 2013-14 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

13 63115 0000000 Report SEMAI

SELPA:	(??)	Effort Calculation (LMC-I) .		
B. LOCAL E	EXPENDITURES ONLY METHOD			
		Projected Exps. FY 2014-15	Actual Expenditures FY 2013-14	Difference
1	I. Last year's local expenditures met MOE requirement:			
	Expenditures paid from local sources     Less: Exempt reduction(s) from SECTION 1     Less: 50% reduction from SECTION 2     Net expenditures paid from local sources	980,190.57 980,190.57	609,282.49 0.00 0.00 609,282.49	370,908.08
	b. Per capita local expenditures (B1a/A4)	2,707.71	1,683.10	1,024.61
	If one or both of the differences in Column C are positive prior year's net local expenditures), the MOE requirement	re (current year local expendent is met.	nditures, in total or per capit	a, are greater than
	If both of the differences in Column C are negative, the	MOE is not met based on	local expenditures only.	
	ring all sections of this form, please select which of the tand make the selection on Page 1.	above methods your Li	EA chooses to use to mee	t the 2014-15 MOE
Marrit Marter	n		760 226 4602	

# Criteria and Standards Review

13 63115 0000000 Form 01CSI

Provide methodology and assumptions us commitments (including cost-of-living adju	sed to estimate ADA, enrollme ustments).	ent, revenues, expenditures, re	serves and fund balance, and	multiyear
Deviations from the standards must be ex	plained and may affect the int	terim certification.		
CRITERIA AND STANDARDS				
1. CRITERION: Average Daily Atter	ndance			
STANDARD: Funded average dail two percent since budget adoption		f the current fiscal year or two s	subsequent fiscal years has no	t changed by more than
District's AD.	A Standard Percentage Range:	-2.0% to +2.0%		
1A. Calculating the District's ADA Variance	es			
DATA ENTRY: Budget Adoption data that exist wi all fiscal years.	LCFF Revenue (I Budget Adoption Budget (Form 01CS, Item 4A1,			
Fiscal Year	Step 1A)		Percent Change	Status
Current Year (2014-15) 1st Subsequent Year (2015-16)	3,945.05	3,945.05	0.0%	Met
2nd Subsequent Year (2015-16)	3,945.05 3,945.05	3,945.05 3,945.05	0.0%	Met
Zild Subsequent real (2010-17)	3,945.05	3,945.05 ]	0.0%	Met
1B. Comparison of District ADA to the Sta	ndard			
DATA ENTRY: Enter an explanation if the standa  1a. STANDARD MET - Funded ADA has not	rd is not met.	more than two percent in any of the c	urrent 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.

Enrollment
------------

	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
Current Year (2014-15)	4,021	4,021	0.0%	Met
1st Subsequent Year (2015-16)	4,021	4,021	0.0%	Met
2nd Subsequent Year (2016-17)	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.

	P-2 ADA		
	Unaudited Actuals	Enrollment	
	(Form A, Lines 3, 6, and 25)	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4, C1, and C2e)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2011-12)	3,836	4,056	94.6%
Second Prior Year (2012-13)	3,899	4,105	95.0%
First Prior Year (2013-14)	3,857	4,021	95.9%
	·	Historical Average Ratio:	95.2%
Dis	strict's ADA to Enrollment Standard (histori	cal average ratio plus 0.5%): [	95.7%

Estimated P.2 ADA

#### 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.

Estilliated F-2 ADA	Enfollment		
(Form AI, Lines A4, C1, and C2e)	CBEDS/Projected		
(Form MYPI, Line F2)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
3,852	4,021	95.8%	Not Met
3,852	4,021	95.8%	Not Met
3,852	4,021	95.8%	Not Met
	(Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2) 3,852 3,852	(Form AI, Lines A4, C1, and C2e)     CBEDS/Projected       (Form MYPI, Line F2)     (Criterion 2, Item 2A)       3,852     4,021       3,852     4,021	(Form Al, Lines A4, C1, and C2e)     CBEDS/Projected       (Form MYPI, Line F2)     (Criterion 2, Item 2A)     Ratio of ADA to Enrollment       3,852     4,021     95.8%       3,852     4,021     95.8%

Enrollmont

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

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

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

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

4. C	:RIT	rfRi	ON:	LCFF	Revenu	Ġ
------	------	------	-----	------	--------	---

Fiscal Year

Current Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)

STANDARD: Projected LCFF revenue 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 Standard Percentage Range: -2.0% to +2.0%

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

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.

#### LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

Budget Adoption	First Interim		
(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
33,849,845.00	34,029,615.19	0.5%	Met
34,841,257.00	34,841,257.00	0.0%	Met
35 693 690 00	35 603 600 00	0.0%	Met

#### 4B. Comparison of District LCFF Revenue to the Standard

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

1a.	STANDARD MET	<ul> <li>LCFF</li> </ul>	revenue has	s not chang	ed since bud	get ador	otion b	more than two	percent for the	e current	vear and two sub-	sequent fiscal	vears.

Explanation:	
(required if NOT met)	

#### 5. CRITERION: Salaries and Benefits

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

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

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

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

	Unaudited Actua	is - Unrestricted	
	(Resources	Ratio	
	Salaries and Benefits	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2011-12)	21,180,638.27	24,051,010.13	88.1%
Second Prior Year (2012-13)	21,710,321.19	24,642,828.34	88.1%
First Prior Year (2013-14)	25,773,858.78 30,970,861.43		83.2%
		Historical Average Ratio:	86.5%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage			, ,
(Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the			
greater of 3% or the district's reserve			
standard percentage):	83.5% to 89.5%	83.5% to 89.5%	83.5% to 89.5%

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

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

#### Projected Year Totals - Unrestricted (Resources 0000-1999)

Salaries and Benefits	Total Expenditures	Ratio	
(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
26,560,702.83	32,659,583.74	81.3%	Not Met
27,269,752.50	33,034,235.11	82.5%	Not Met
28,065,676.44	33,950,030.71	82.7%	Not Met
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3) 26,560,702.83 27,269,752.50	(Form 01I, Objects 1000-3999)     (Form 01I, Objects 1000-7499)       (Form MYPI, Lines B1-B3)     (Form MYPI, Lines B1-B8, B10)       26,560,702.83     32,659,583.74       27,269,752.50     33,034,235.11	(Form 01I, Objects 1000-3999)     (Form 01I, Objects 1000-7499)     of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures       26,560,702.83     32,659,583.74     81.3%       27,269,752.50     33,034,235.11     82.5%

#### 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:	see MYP assumptions	
•		
(required if NOT met)		

#### 6. CRITERION: Other Revenues and Expenditures

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

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

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

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%

# 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.

**Budget Adoption** First Interim **Budget Projected Year Totals** Change Is Outside Object Range / Fiscal Year (Form 01CS, Item 6B) (Fund 01) (Form MYPI) Percent Change **Explanation Range** Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) Current Year (2014-15) 2,628,346.42 2,596,823.29 -1.2% No 1st Subsequent Year (2015-16) 2,530,385.68 2,530,385.68 0.0% No 2nd Subsequent Year (2016-17) 2,528,983.85 2,528,983.85 0.0% No Explanation: (required if Yes) Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) Current Year (2014-15) 2,685,192.00 1,398,853.24 -47.9% Yes 1st Subsequent Year (2015-16) 1,191,895.36 1,191,895.36 0.0% No 2nd Subsequent Year (2016-17) 1.217.401.91 0.0% 1,217,401.91 No Explanation: see MYP assumptions (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) Current Year (2014-15) 2,201,831.07 2,134,257.97 -3.1% No 1st Subsequent Year (2015-16) 2,134,257.97 2,134,257,97 0.0% Nο 2nd Subsequent Year (2016-17) 2,134,257.97 2,134,257.97 0.0% No Explanation: (required if Yes) Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) Current Year (2014-15) 3,446,592.71 3,432,657.06 0.4% No 1st Subsequent Year (2015-16) 3,240,766.49 3,240,766.49 0.0% No 2nd Subsequent Year (2016-17) 3,315,304.12 3,315,304.12 0.0% No Explanation: (required if Yes) Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) Current Year (2014-15) 3,359,176.32 3,979,079.94 18.5% Yes 1st Subsequent Year (2015-16) 3,959,364.85 3.959.364.85 0.0% No 2nd Subsequent Year (2016-17) 4,050,430,24 4,050,430.24 0.0% No

**Explanation:** 

(required if Yes)

see MYP assumptions

13 63115 0000000 Form 01CSI

DATA ENTRY: All data are extra	cted 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 (2014-15)	7,515,369.49	6,129,934.50	-18.4%	Not Met
1st Subsequent Year (2015-16)	5,856,539.01	5,856,539.01	0.0%	Met
2nd Subsequent Year (2016-17)	5,880,643.73	5,880,643.73	0.0%	Met
Total Books and Supplies.	and Services and Other Operating Expenditu	ires (Section 6A)		
Current Year (2014-15)	6,791,833.38	7,425,672.65	9.3%	Not Met
1st Subsequent Year (2015-16)	7,200,131.34	7,200,131.34	0.0%	Met
2nd Subsequent Year (2016-17)	7,365,734.36	7,365,734.36	0.0%	Met
6C. Comparison of District Tota	al Operating Revenues and Expenditures	to the Standard Percentage P	2000	
se. Companison of District Tod	in operating Nevendes and Expenditures	to the Standard Fercentage N	ange	
DATA ENTRY: Explanations are link	ed from Section 6A if the status in Section 6B is I	Not Met: no entry is allowed below		
27 THE EAST OF THE PROPERTY OF		rectified, no critisy is allowed below.		
1a. STANDARD NOT MET - On	e or more projected operating revenue have cha-	nged since budget adoption by more	than the standard in one or more	of the current year or two
subsequent fiscal years. Rea	asons for the projected change, descriptions of the	ne methods and assumptions used in	the projections, and what changes	s, if any, will be made to bring th
projected operating revenue	s within the standard must be entered in Section	6A above and will also display in the	explanation box below.	
Explanation:				
Federal Revenue				
(linked from 6A				
•				
if NOT met)				
Explanation:	see MYP assumptions	- 100		
Other State Revenue				
(linked from 6A				
if NOT met)				
Explanation:		. 40		
Other Local Revenue				
(linked from 6A				
if NOT met)				
				· · · · · · · · · · · · · · · · · · ·
1b. STANDARD NOT MET - On	e or more total operating expenditures have cha	nged since budget adoption by more	than the standard in one or more of	of the current year or two
subsequent fiscal years. Rea	asons for the projected change, descriptions of the within the standard must be entered in Section	ne methods and assumptions used in	the projections, and what change:	s, if any, will be made to bring th
projected operating revenue	s within the standard must be entered in Section	on above and will also display in the	e explanation box below.	
Explanation:				
Books and Supplies				
(linked from 6A				
if NOT met)				
,	100			
Explanation:	see MYP assumptions			
Services and Other Exps (linked from 6A				
if NOT met)				

#### 2014-15 First Interim General Fund School District Criteria and Standards Review

13 63115 0000000 Form 01CSI

#### **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 Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

by SE	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						
•	IA/RMA)						
NOTE:	SB 70 (Chapter 7, Statutes of 2011) exte 17070.75 from 3 percent to 1 percent. Th				required by EC Section		
DATA I	ENTRY: Budget Adoption data that exist w	vill be extracted; otherwise, enter Br	udget Adoption data into lines 1 a	and 2. All other data are extracted.			
		Budget Adeathas	Franklin Bankin II				
		Budget Adoption 1% Required	First Interim Contribution Projected Year Totals				
		Minimum Contribution	(Fund 01, Resource 8150,	<b>-</b>			
		(Form 01CS, Item 7, Line 2c)	Objects 8900-8999)	Status			
1.	OMMA/RMA Contribution	1,237,938.54	1,244,924.06	Met			
2.	Budget Adoption Contribution (information (Form 01CS, Criterion 7, Line 2c)	on only)	1,237,938.54				
f statu	s is not met, enter an X in the box that best	t describes why the minimum requir	red contribution was not made:				
		Not applicable (district does not	participate in the Leroy F. Green	School Facilities Act of 1998)			
		<b>→</b>	ize [EC Section 17070.75 (b)(2)(I				
		Other (explanation must be prov	rided)				
	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.

'Available 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.

<sup>2</sup>A 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.

ATA ENTRY: All data are extracted or calculated.				
		Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Per	centages (Criterion 10C, Line 9)	26.4%	22.1%	17.2%
	g Standard Percentage Levels available reserve percentage):	8.8%	7.4%	5.7%
B. Calculating the District's Deficit Spendi	ing Percentages			
NATA ENTRY: Current Year data are extracted. If Fecond columns.	Form MYPI exists, data for the tw	o subsequent years will be extract	ted; if not, enter data for the two subseque	ent years into the first and
	Projected \	/ear Totals		
	Net Change in Unrestricted Fund Balance (Form 01I, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund	
Fiscal Year	Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
urrent Year (2014-15)	Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) 623,324.18	and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 33,159,583.74	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A	Met
urrent Year (2014-15) st Subsequent Year (2015-16)	Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 33,159,583.74 33,534,235.11	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Fiscal Year  Current Year (2014-15) st Subsequent Year (2015-16) and Subsequent Year (2016-17)  BC. Comparison of District Deficit Spending  DATA ENTRY: Enter an explanation if the standard  1a. STANDARD MET - Unrestricted deficit specific specif	Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) 623,324.18 (1,622,050.08) (1,890,345.20) g to the Standard	and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 33,159,583.74 33,534,235.11 34,450,030.71	(If Net Change in Unrestricted Fund Balance is negative, else N/A)  N/A  4.8%  5.5%	Met Met Met

13 63115 0000000 Form 01CSI

9. CRITERION	: Fund and	Cash Balances
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<ol> <li>FUND BALANCE STANDARD</li> </ol>	: Projected general fun	d balance will be positive at the er	nd of the current fiscal ye	ear 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 v	will be extracted; if	not, enter data for the two subsequent years.
	Fadina Ford Release		
	Ending Fund Balance General Fund		
	Projected Year Totals		
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status	
Current Year (2014-15)	11,005,345.23	Met	
1st Subsequent Year (2015-16)	9,383,295.15	Met	
2nd Subsequent Year (2016-17)	7,492,949.95	Met	
9A-2. Comparison of the District	t's Ending Fund Balance to the Standard		· · · · · · · · · · · · · · · · · · ·
DATA ENTRY: Enter an explanation if	f the standard is not met.		
1a. STANDARD MET - Projected	d general fund ending balance is positive for the current fiscal year a	and two subsequen	it fiscal years.
	,		•
Explanation:			
(required if NOT met)			
B. CASH BALANCE STAN	DARD: Projected general fund cash balance will be pos	itive at the end	of the current fiscal year.
9B-1. Determining if the District	's Ending Cash Balance is Positive		
DATA ENTRY: If Form CASH exists,	data will be extracted; if not, data must be entered below.		
	Ending Cash Balance		
	General Fund		
Fiscal Year	(Form CASH, Line F, June Column) 10,491,267.81	Status Met	$\neg$
Current Year (2014-15)		Met	
9B-2. Comparison of the Distric	t's Ending Cash Balance to the Standard		
DATA ENTRY: Enter an explanation in	f the standard is not met.		
1a. STANDARD MET - Projected	d general fund cash balance will be positive at the end of the curren	it fiscal year.	
Explanation:			
(required if NOT met)			

#### **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 amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	D	istrict ADA		
5% or \$64,000 (greater of)	0	to	300	
4% or \$64,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400.001	and	over	

<sup>1</sup> 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.

<sup>3</sup> 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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	3,852	3,852	3,852
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	nace-through funds distributed to SELDA members?
	Do you dilodd to exclude from the reactive deliculation the	pass-tillough fullus distributed to OLLI A Inchibers:

No If you are the SELPA AU and are excluding special education pass-through funds:

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540,

Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0.00	0.00	0.00

#### 10B. Calculating the District's Reserve Standard

objects 7211-7213 and 7221-7223)

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

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

1.	Expenditures and Other Financing Uses
	(Form 01I, objects 1000-7999) (Form MYPI, Line B11)

- Plus: Special Education Pass-through
- (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No.)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year		
Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(2014-15)	(2015-16)	(2016-17)
41,593,424.98	42,319,846.09	43,464,678.93
0.00	0.00	0.00
41,593,424.98	42,319,846.09	43,464,678.93
3%	3%	3%
1,247,802.75	1,269,595.38	1,303,940.37
0.00	0.00	0.00
1,247,802.75	1,269,595.38	1,303,940.37

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

Current Year

13 63115 0000000 Form 01CSI

OC. Calculating	g the	District's	<b>Available</b>	Reserve	<b>Amount</b>
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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.

		Current Year		
Reserv	e Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrest	ricted resources 0000-1999 except Line 4)	(2014-15)	(2015-16)	(2016-17)
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)	10,970,786.53	9,348,736.45	7,458,391.25
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)	0.00	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		İ	
	(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)	10,970,786.53	9,348,736.45	7,458,391.25
9.	District's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	26.38%	22.09%	17.16%
	District's Reserve Standard			
	(Section 10B, Line 7):	1,247,802.75	1,269,595.38	1,303,940.37
	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 year	S.
-----	----------------	--	----

Explanation:		
(required if NOT met)		

13 63115 0000000 Form 01CSI

SUPI	PLEMENTAL INFORMATION
DATA E	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?  No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?  No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
62	Town area Interfered Demonstrate
S3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) Yes
1b.	If Yes, identify the interfund borrowings:
	The General Fund (010) often temporarily lends money to the Cafeteria Fund (130) due to slow turn around time of the State & Federal claims.
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:

13 63115 0000000 Form 01CSI

#### 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.

Dudget Adention

-5.0% to +5.0%
District's Contributions and Transfers Standard: 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. Click on the appropriate button for Item 1d; all other data will be calculated.

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	Budget Adoption	First Interim	Percent		
Description / Fiscal Year	(Form 01CS, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
4a Cantributions Unrestricted Consul	Eund				
<ol> <li>Contributions, Unrestricted General (Fund 01, Resources 0000-1999, Ob)</li> </ol>					
Current Year (2014-15)	(1,924,964.25)	(2,073,323.53)	7.7%	148,359,28	Not Met
1st Subsequent Year (2015-16)	(4,534,234,93)	(4,534,234.93)	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	(4,750,199.33)	(4,750,199,33)		0.00	Met
Zild Gabacquein Teal (2010-11)	(4,100,100.00)]	(4,750,133.33)]	0.070	0.00	WICE
1b. Transfers In, General Fund *					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
, ,					
1c. Transfers Out, General Fund *					
Current Year (2014-15)	500,000.00	500,000.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	500,000.00	500,000.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	50000+0	500,000.00	New	500,000,00	Not Met
• = • •			•		
1d. Capital Project Cost Overruns					
Have capital project cost overruns occ	urred since budget adoption that may it	mpact the	Γ		
general fund operational budget?				No	
			-		
* Include transfers used to cover operating defi-	cits in either the general fund or any otl	her fund.			
S5B. Status of the District's Projected C	Contributions, Transfers, and Car	nital Projects			
DATA ENTRY: Enter an explanation if Not Met	for items 1a-1c or if Yes for Item 1d.				
1a. NOT MET - The projected contribution	s from the unrestricted general fund to	restricted general fund program	s have chai	nged since budget adoption by mo	ore than the standard for any
of the current year or subsequent two t			ach progran	and whether contributions are or	ngoing or one-time in nature.
Explain the district's plan, with timefran	mes, for reducing or eliminating the cor	ntribution.			
- 100					
	assumptions				
(required if NOT met)					
_					
At the state of th					
<ol> <li>MET - Projected transfers in have not</li> </ol>	changed since budget adoption by mor	re than the standard for the curre	ent year and	I two subsequent fiscal years.	
Explanation:					
(required if NOT met)					
V-4					

#### 2014-15 First Interim General Fund School District Criteria and Standards Review

13 63115 0000000 Form 01CSI

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

13 63115 0000000 Form 01CSI

#### 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 Distric	ct's Long-te	rm Commitments					
DATA ENTRY: If Budget Adoption da Extracted data may be overwritten to all other data, as applicable.	ta exist (Form update long-te	01CS, Item S6A), long-term com erm commitment data in Item 2, a	nmitment data wi is applicable. If r	ill be extracted ar no Budget Adopti	nd it will only be necessary to click the ap on data exist, click the appropriate button	propriate button for Item 1b. s for items 1a and 1b, and enter	
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?				No			
				n/a			
If Yes to Item 1a, list (or update benefits other than pensions			s and required a	innual debt servic	ce amounts. Do not include long-term con	mitments for postemployment	
	# of Years	,	SACS Fund and	Object Codes Us	sed For:	Principal Balance	
Type of Commitment	Remaining	Funding Sources (Reve			ebt Service (Expenditures)	as of July 1, 2014	
Capital Leases Certificates of Participation General Obligation Bonds							
Supp Early Retirement Program			·				
State School Building Loans Compensated Absences							
Compensated Absences				L			
Other Long-term Commitments (do no	ot include OPI	EB):	*				
	-						
				1			
					•		
TOTAL:				1		0	
Type of Commitment (contin	ued)	Prior Year (2013-14) Annual Payment (P & I)	(201 Annual	nt Year 4-15) Payment & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)	
Capital Leases Certificates of Participation	-						
General Obligation Bonds							
Supp Early Retirement Program		***************************************					
State School Building Loans							
Compensated Absences	l					l	
Other Long-term Commitments (cont	inued):						
Total Appu	al Payments:	0		0	0	0	
		ased over prior year (2013-14)?	I	No	No	No	

#### 2014-15 First Interim General Fund School District Criteria and Standards Review

13 63115 0000000 Form 01CSI

6B. Comparison of the District's Annual Payments to Prior Year Annual Payment							
DATA ENTRY: Enter an explanation if							
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)							
6C. Identification of Decreases	to Funding Sources Used to Pay Long-term Commitments						
DATA ENTRY: Click the appropriate Y	es or No button in Item 1; if Yes, an explanation is required in Item 2.						
Will funding sources used to page 1.	pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?						
	n/a						
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)							

13 63115 0000000 Form 01CSI

#### 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.	<ul> <li>Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)</li> </ul>	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 No				
2.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL)		Budget Adoption (Form 01CS, Item S7A) First Interim 5,053,311.00 5,053,311.00 5,053,311.00 5,053,311.00				
	<ul><li>c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?</li><li>d. If based on an actuarial valuation, indicate the date of the OPEB valuation.</li></ul>	tion.	Actuarial Jun 30, 2014		Actuarial Jun 30, 2014		
3.	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alter Measurement Method Current Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)	mative	687,6		First Interim 687,609.00 687,609.00 687,609.00		
	b. OPEB amount contributed (for this purpose, include premiums paid to a (Funds 01-70, objects 3701-3752)     Current Year (2014-15)     1st Subsequent Year (2015-16)     2nd Subsequent Year (2016-17)	self-insurance	188,5 188,5	12.24 12.24 12.24	188,512.24 188,512.24 188,512.24		
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)		450,4	54.00 54.00 54.00	450,454.00 450,454.00 450,454.00		
	d. Number of retirees receiving OPEB benefits Current Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)		34 26 20		34 26 20		
4.	Comments:						

Central Union High Imperial County

#### 2014-15 First Interim General Fund School District Criteria and Standards Review

S7B. I	dentification of the District's Unfunded Liability for Self-insurance	ce Programs
	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budge terim data in items 2-4.	et Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
1.	Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No
	<ul> <li>b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?</li> </ul>	
	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 (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)	Budget Adoption (Form 01CS, Item S7B) First Interim
	<ul> <li>Amount contributed (funded) for self-insurance programs         Current Year (2014-15)         1st Subsequent Year (2015-16)         2nd Subsequent Year (2016-17)</li> </ul>	
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. C	ost Analysis of District's	Labor Agre	eements - Certificated (Non-	nanagement)	Employees			. "
DATA E	ENTRY: Click the appropriate	Yes or No bu	tton for "Status of Certificated Lab	or Agreements	as of the Previous	Reporting	Period." There are no extract	ions in this section.
Status Were a	of Certificated Labor Agree	ments as of the	the Previous Reporting Period of budget adoption?		Yes			
		If Yes, comp	plete number of FTEs, then skip to	section S8B.				
		If No, contin	ue with section SBA.					
Certific	ated (Non-management) Sa	lary and Ben	efit Negotiations					
			Prior Year (2nd Interim)	Curre	nt Year		1st Subsequent Year	2nd Subsequent Year
			(2013-14)	(20	14-15)		(2015-16)	(2016-17)
	r of certificated (non-manager uivalent (FTE) positions	nent) full-	200.0		200.0		200.0	200.0
1a.	Have any salary and henefit	negotiations	been settled since budget adoptio	n?	n/a			
14.	riate any calary and benefit	_	he corresponding public disclosur			the COE.	complete questions 2 and 3.	
		If Yes, and t	he corresponding public disclosur lete questions 6 and 7.				· ·	
1b.	Are any salary and benefit n	I	ill unsettled? plete questions 6 and 7.		No			
Negotis	ations Settled Since Budget A	dontion						
2a.			date of public disclosure board m	neeting:				
	D 0	8547 540					I	
2b.	certified by the district super		was the collective bargaining agr	eement				
			of Superintendent and CBO certif	ication:				
_							1	
3.	to meet the costs of the colle		was a budget revision adopted		n/a			
	to meet the costs of the cont	_	of budget revision board adoption	n:	100			
					7			1
4.	Period covered by the agree	ment:	Begin Date:		J	ind Date:		
5.	Salary settlement:			Curre	nt Year		1st Subsequent Year	2nd Subsequent Year
				(20	14-15)		(2015-16)	(2016-17)
	Is the cost of salary settleme projections (MYPs)?	ent included i						
		Total	One Year Agreement					
		lotal cost c	f salary settlement					
		% change i	n salary schedule from prior year or					
			Multiyear Agreement					
		Total cost of	f salary settlement					
				!				
			n salary schedule from prior year text, such as "Reopener")					
		Identify the	source of funding that will be used	d to support mu	tiyear salary com	mitments:		
		1						

Central Union High Imperial County

#### 2014-15 First Interim General Fund School District Criteria and Standards Review

	iations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2014-15)	(2015-16)	(2016-17)
7.	Amount included for any tentative salary schedule increases			,====
		Oursel Value	4-4 0-4	0-40-4
~	lasted (Non-management) Houlds and Michigan (11938). Pro-Man	Current Year	1st Subsequent Year	2nd Subsequent Year
Jerun	icated (Non-management) Health and Welfare (H&W) Benefits	(2014-15)	(2015-16)	(2016-17)
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			
	icated (Non-management) Prior Year Settlements Negotiated Budget Adoption			
Are ar	ny new costs negotiated since budget adoption for prior year			
settler	ny new costs negotiated since budget adoption for prior year ments 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:			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	icated (Non-management) Step and Column Adjustments	(2014-15)	(2015-16)	(2016-17)
	Are step 2 column adjustments included in the interim and MVDs2			
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
2.	Cost of step & column adjustments	Current Veer	1st Subsequent Veer	2nd Subsequent Vear
2. 3.	Cost of step & column adjustments Percent change in step & column over prior year	Current Year	1st Subsequent Year	2nd Subsequent Year
2. 3.	Cost of step & column adjustments	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
2. 3. Certif	Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements)		•	
2. 3.	Cost of step & column adjustments Percent change in step & column over prior year		•	
2. 3. Certif	Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements)		•	
2. 3. Certifi	Cost of step & column adjustments Percent change in step & column over prior year  Icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?		•	
2. 3. Certifi	Cost of step & column adjustments Percent change in step & column over prior year  icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired		•	
2. 3. Certifi 1. 2.	Cost of step & column adjustments Percent change in step & column over prior year  icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?		•	
2. 3. Certiff 1. 2.	Cost of step & column adjustments Percent change in step & column over prior year  Icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2014-15)	(2015-16)	(2016-17)
2. 3. Certiff 1. 2.	Cost of step & column adjustments Percent change in step & column over prior year  icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2014-15)	(2015-16)	(2016-17)
2. 3. Certiff 1. 2.	Cost of step & column adjustments Percent change in step & column over prior year  Icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2014-15)	(2015-16)	(2016-17)
2. 3. Certiff 1. 2.	Cost of step & column adjustments Percent change in step & column over prior year  Icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2014-15)	(2015-16)	(2016-17)
2. 3. Certiff 1. 2.	Cost of step & column adjustments Percent change in step & column over prior year  Icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2014-15)	(2015-16)	(2016-17)
2. 3. Certiff 1. 2.	Cost of step & column adjustments Percent change in step & column over prior year  Icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2014-15)	(2015-16)	(2016-17)
2. 3. Certiff 1. 2.	Cost of step & column adjustments Percent change in step & column over prior year  Icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2014-15)	(2015-16)	(2016-17)
2. 3. Certiff 1. 2.	Cost of step & column adjustments Percent change in step & column over prior year  Icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2014-15)	(2015-16)	(2016-17)
2. 3. Certiff 1. 2.	Cost of step & column adjustments Percent change in step & column over prior year  Icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2014-15)	(2015-16)	(2016-17)

S8B. 0	Cost Analysis of District's Labor A	greements - Classified (Non-ma	anagement) E	mplovees			
DATA I	ENTRY: Click the appropriate Yes or No	button for "Status of Classified Labor	r Agreements as	of the Previous F	Reporting F	Period." There are no extractio	ns in this section.
			section S8C.	Yes			
Classi	ied (Non-management) Salary and Be	•					
		Prior Year (2nd Interim) (2013-14)	Curren (2014		1	st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Numbe FTE po	r of classified (non-management) sitions	163.8		163.8		163.8	163.8
1a.	If Yes, a	ns been settled since budget adoption of the corresponding public disclosured the corresponding public disclosured questions 6 and 7.	e documents hav				
1b.	Are any salary and benefit negotiation: If Yes, c	s still unsettled? omplete questions 6 and 7.		No			
Negotia 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547.5	(a), date of public disclosure board m	neeting:				
2b.	Per Government Code Section 3547.5 certified by the district superintendent If Yes, d						
3.	Per Government Code Section 3547.5 to meet the costs of the collective barg If Yes, d		ı:	n/a			
4.	Period covered by the agreement:	Begin Date:		E	ind Date:		
5.	Salary settlement:		Curren (201	nt Year 4-15)		1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Is the cost of salary settlement include projections (MYPs)?	d in the interim and multiyear					
		One Year Agreement				·	
	Total co	st of salary settlement					
	% chang	e in salary schedule from prior year					
	Total co	or Multiyear Agreement st of salary settlement					
		ge in salary schedule from prior year ter text, such as "Reopener")					
	identify	the source of funding that will be used	d to support multi	iyear salary com	mitments:	1000 S. 1	
Negoti	ations Not Settled						
6.	Cost of a one percent increase in sala	ry and statutory benefits			]		
				nt Year 4-15)		1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
7.	Amount included for any tentative sale	ary schedule increases				· · · · · · · · · · · · · · · · · · ·	

Central Union High Imperial County

#### 2014-15 First Interim General Fund School District Criteria and Standards Review

Classified /Non-management) Uselth and Malfare /USIAN Develte	Current Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Health and Welfare (H&W) Benefits	(2014-15)	(2015-16)	(2016-17)
Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			
Classified (Non-management) Prior Year Settlements Negotiated Since 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:			
	Current Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Step and Column Adjustments	(2014-15)	(2015-16)	(2016-17)
Are step & column adjustments included in the interim and MYPs?			
Cost of step & column adjustments			
Percent change in step & column over prior year			
Closelfied (Non-management) Attrition (levelle and retirements)	Current Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Attrition (layoffs and retirements)	(2014-15)	(2015-16)	(2016-17)
Are savings from attrition included in the interim and MYPs?			
<ol><li>Are additional H&amp;W benefits for those laid-off or retired employees included in the interim and MYPs?</li></ol>			
Classified (Non-management) - Other List other significant contract changes that have occurred since budget adoption and	I the cost impact of each (i.e., ho	ours of employment, leave of absence, bo	inuses, etc.):

S8C. (	Cost Analysis of District's Labor Agre	ements - Management/Supe	ervisor/Confid	lential Employe	es		
DATA I	ENTRY: Click the appropriate Yes or No but section.	ton for "Status of Management/Su	upervisor/Confid	ential Labor Agre	ements as	of the Previous Reporting Pe	riod." There are no extractions
Status Were a	of Management/Supervisor/Confidential ill managerial/confidential labor negotiations if Yes or n/a, complete number of FTEs, th if No, continue with section S8C.	settled as of budget adoption?	evious Reporti	ng Period n/a			
Manag	ement/Supervisor/Confidential Salary and	d Benefit Negotiations Prior Year (2nd Interim) (2013-14)		nt Year 4-15)	1	st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	r of management, supervisor, and ntial FTE positions	29.0	(20	29.0		29.0	29.0
1a.	Have any salary and benefit negotiations b	peen settled since budget adoption lete question 2.	n?	n/a			
	If No, comple	ete questions 3 and 4.					
1b.	Are any salary and benefit negotiations sti	ll unsettled? lete questions 3 and 4.		n/a			
Negotia	ations Settled Since Budget Adoption						
2.	Salary settlement:			nt Year  4-15)	1	st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Is the cost of salary settlement included in projections (MYPs)?	•					
	lotal cost of	salary settlement	_			19	
		alary schedule from prior year ext, such as "Reopener")					
	ations Not Settled				1		
3.	Cost of a one percent increase in salary a	nd statutory benefits			J		
				nt Year I4-15)	1	st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
4.	Amount included for any tentative salary s	chedule increases					
	ement/Supervisor/Confidential and Welfare (H&W) Benefits			nt Year 14-15)	1	st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
			(20	14 10)		(2010-10)	(2010-11)
1. 2.	Are costs of H&W benefit changes include Total cost of H&W benefits	d in the interim and MYPS?					
3.	Percent of H&W cost paid by employer						
4.	Percent projected change in H&W cost ov	er prior year					
	ement/Supervisor/Confidential nd Column Adjustments			nt Year 14-15)	1	st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	Are step & column adjustments included in	n the budget and MYPs?					
2. 3.	Cost of step & column adjustments Percent change in step and column over p	rior van					
Э.	r erecint change in step and column over p	nior year			Į.		
	jement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)			ent Year 14-15)		Ist Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
4	Are costs of other benefits included in the	interim and MVPs2					
1. 2.	Total cost of other benefits	INICIANI AND WITES!					
3.	Percent change in cost of other benefits o	ver prior year					

Central Union High Imperial County

#### 2014-15 First Interim General Fund School District Criteria and Standards Review

13 63115 0000000 Form 01CSI

#### S9. Status of Other Funds

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

S9A. I	dentification of Other Fund	ds with Negative Ending Fund Balances	
DATA	ENTRY: Click the appropriate b	utton 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 g	peneral fund projected to have a negative fund ent fiscal year?	No
	If Yes, prepare and submit to each fund.	the reviewing agency a report of revenues, expenditures, a	and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for
2.		name and number, that is projected to have a negative end when the problem(s) will be corrected.	ling fund balance for the current fiscal year. Provide reasons for the negative balance(s) and
		100000	

13 63115 0000000 Form 01CSI

ADDI	ITIONAL FISCAL IND	CATORS	·
	lowing fiscal indicators are designer the reviewing agency to the r		s" answer to any single indicator does not necessarily suggest a cause for concern, but
DATA E	ENTRY: Click the appropriate Y	es or No button for items A2 through A9; Item A1 is automatic	cally completed based on data from Criterion 9.
A1.	Do cash flow projections show negative cash balance in the g are used to determine Yes or	r that the district will end the current fiscal year with a leneral fund? (Data from Criterion 9B-1, Cash Balance, No)	No
A2.	is the system of personnel po	sition control independent from the payroll system?	Yes
A3.	is enrollment decreasing in bo	th the prior and current fiscal years?	No
A4.	Are new charter schools operate enrollment, either in the prior of	ating in district boundaries that impact the district's or current fiscal year?	No
A5.	or subsequent fiscal years of	bargaining agreement where any of the current he agreement would result in salary increases that ojected state funded cost-of-living adjustment?	No
A6.	Does the district provide unca retired employees?	pped (100% employer paid) health benefits for current or	No
A7.	Is the district's financial system	n independent of the county office system?	No
A8.		orts that indicate fiscal distress pursuant to Education Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel conflicial positions within the las	nanges in the superintendent or chief business t 12 months?	Yes
When	providing comments for addition	nal fiscal indicators, please include the item number applicable	e to each comment.
	Comments: (optional)	Dr. Budde retired in June, 2014 and Bryan Thomason is our	new Superintendent as of July, 2014.

**End of School District First Interim Criteria and Standards Review** 

## Technical Reviews

SACS2014ALL Financial Reporting Software - 2014.2.0 12/4/2014 5:30:18 PM

13-63115-0000000

## First Interim 2014-15 Board Approved Operating Budget 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)
- 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

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0 12/4/2014 5:31:24 PM

13-63115-0000000

## First Interim 2014-15 Projected Totals Technical Review Checks

#### Central Union High

Imperial County

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct,

correct the data; if data are correct an explanation

is required)

 Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

#### IMPORT CHECKS

#### GENERAL LEDGER CHECKS

#### SUPPLEMENTAL CHECKS

#### EXPORT CHECKS

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

EXCEPTION

Explanation: Provide a separate Excel spreadsheet

Checks Completed.

# 2014-2015 Estimated Cash Flow

# CENTRAL UNION HIGH SCHOOL DISTRICT - CASH FLOW DETAIL FISCAL YEAR 2014-2015

		ã	BEGINNING CASH		8,707,870.37 11,974	,225.88	10,186,397,74 10,977,092,64	10,977,092.64	10,287,183,21	9,959,170.38	14,342,572.16	11,189,263.06	10,500,246.19 11,648,516.79	11,646,516.79	11,662,319.99	10,834,312.89		
	RE	OBJ. M	MGR 20	2014-2015	JULY	AUGUST	SEPTEMBER	остовек	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
			-				œ	ш	ပ	ш	-	۵	F	S				
					5.10%	5.16%	9 29%	9.28%	9.28%	960S'B	8 50%	9600 8	9600 6	9600 6	9.00%	9600'9	97.19%	2.81%
State Aid - Revenue Limit	0000	0000 8011 0000		26.055.972.00	1.344.528.00	1,344,526.00	2,420,147 00	2,420,147.00	2,420,147.00	2,214,757.62	2,214,757 62	2,345,037,48	2,345,037.48	2,345,037,48	2,345,037.48	1,563,358.32	25,322,516.48	733,456.52
						9600.0	25.29%	9600'0	9600'0	25.00%	9600.0	9600.0	25.00%	9600.0	9600.0	24.71%	100.00%	9600'0
State Aid - EPA	0000	8012 0	0000	5,250,835.00	00:0	00.00	1,327,988.00	00.0	00.00	1,312,708.75	00:00	00.0	1,312,708.75	0000	0000	1,297,429.50	5,250,835.00	0.00
			- Annual		MOIVAGE	#DIV/OH	#DIV/O!	#DIV/Oi	MORVOI	#DYV/O!	#DIV/DI	#DIV/O#	#DIV/OI	#DIV/OI	#DIV/O!	#DIV/O!	#DIV/OI	#DIV/OI
State Aid - Prior Year	0000	0000 8019 0000	0000	000	00 0	00:00	0.00	00.0	000	0.00	00.0	0000	00.00	0.00	00.0	00.00	0.00	0000
					0.00%	9600.0	%00.0	16.91%	9600.0	55.00%	9600'0	9600.0	9600'0	28.09%	0.00%	0.00%	100.00%	9600.0
Local Property Taxes	0000 8077	8077 0	0000	2,722,808.00	00.0	00.0	00 0	460,414.95	00.00	1,497,544.40	00.00	00.00	0.00	764,848.65	0.00	0 00	2,722,808.00	0000
					#DIV/O!	#DIV/Of	#DIV/O!	#DIV/OH	#DIV/O!	#DIV/OI	#DAVØ!	#DIV/OI	#DVV0!	#DIV/Of	#D4V/OH	#DIV/OH	#DIV/OH	#DIVIO!
Other Non Revenue	0000	0000 8077 0000	0000	00.0	00.00	00.00	00.0	0.00	00.00	0000	00.00	000	000	000	000	000	00.0	000
SOURCES 8010-8099			75	029.615.00	34.029.615.00 1.344.526.00	1.344.528.00	528.00 3.748.135.00	2,880,581,95 2,420,147.00	2,420,147.00	5,025,010,77	2,214,757,62	2,345,037,48	3.657.746.23 3.109.886.13	3,109,886,13	2,345,037,48	2,860,787,82	33,296,159.48	733,455,52
and at the second						100000000000000000000000000000000000000										r		ĺ

				%00.0	9600.0	%000	%0000	%00 0	%00.0	9600'0	96000	51.15%	9,000	25.58%	9600'0	76.73%	23.27%
Special Education-IDEA	3310 8181	181 0000	587,774 00	00 0	00'0	0000	00.00	00.00	00.00	000	00.00	300,660.10	0000	150,330.06	000	450,990,15	136,783.85
				9600.0	9600'0	9,00.0	9:00%	9600'0	%00.0	9600.0	%00.0	9600'0	9600:0	0.00%	9600'0	9600'0	100.00%
Special Education Mental Health 3327 8182	3327 8	182 0000	0 98,129.01	000	00:00	0.00	0.00	00 0	00.00	00.0	00.0	0.00	0.00	00.0	00.00	00.0	98,129.01
				9600 0	9600.0	9600.0	9600 0	9600'0	9600'0	%00'0	9600.0	9600'0	96000	9600.0	9600:0	9600.0	100.00%
Migrant Education	3060 8285	285 0000	287,600 54	0.00	00 0	00 0	00.0	00:0	00 0	00.0	0.00	00.0	0.00	00.00	00:00	0.00	287,600.54
				2.94%	9600'0	9,0000	3.00%	9600'0	9,0000	9600'0	0.00%	9600:0	0.00%	0.00%	0.00%	2.94%	97.06%
Migrant-Summer	3061 8285	285 0000	92,214.46	2,715.86	0.00	00.00	0.00	00:00	00.00	00.00	000	0.00	0.00	0.00	00.00	2,715.66	89,498.80
				#DIV/Oi	#DIV/O!	#DIV/OI	#DIV/Oi	#DIV/O!	#DIV/OH	#DIV/OH	#DIVIOR	#DIVIO!	#DIVIO!	#DIV/Oi	#DIV/OH	#DIV/Of	#Divvoi
Advanced Placement-Fed	0002 8290	290 0000	000	0000	00 0	00.0	000	00.0	000	00.0	000	00.00	0.00	0.00	00.00	0.00	000
				#DIA/Oi	#DIV/0!	#DIV/0i	#DIA/JJi	#DIV/0i	#DIV/0i	#DIA/0i	#DIA/O	#DIV/DI	#DIV/0i	#DIV/Oi	#DIA/Oi	#DIV/0}	#DIA/O
Medi-Cal Administration	0014 8290	290 0000	00.0	0.00	00.0	00:00	0.00	00.0	00.0	0.00	0.00	00:00	00.0	00 0	00.00	00.0	00:00
				9600'0	9600'0	9600'0	96000	9600.0	22.38%	9600'0	9600'0	0.00%	9600.0	%00 0	%00 D	22.38%	77.62%
Title !	3010 8290	290 0000	1.026.956.01	00.0	00 0	000	00 0		229,879 00	00:00	00.0	00.0	0.00	0000	000	229,879 00	797,077 01
				30.81%		%00.0	9,000	%00.0	9600:0	9600.0	9,000	9600'0	0.00%	0.00%	0.00%	30.81%	89.19%
Program Imprevement Grant	3185 8290	290 0000	3 65,034.71	20,034.71	00.00	00:00	0.00		00.0	00.0	00.0	00.0	0.00	00.0	00.00	20,034.71	45,000.00
				9600'0	9600'0	96-00-0	9600:0	9600'0	9600:0	9600 O	9600'0	%00'0	9600'0	9600 0	%00 0	9600'0	100.00%
Voc Education	3550 8	3550 8290 0000	119,208.00	000	00.0	00.0	00.00	00.0	0.00	0000	000	00.0	0 0	00.0	00 0	000	119,208.00
		-		9600.0		9600.0	3,00%	0.00%	5.95%	9600'0	9600'0	27.06%	0.00%	0.00%	26.71%	59.72%	40.28%
Title II, Part A - Teacher Quality 4035 8290	4035 8:	280 0000	167,820.52	00:00	00.0	00.0	0.00	00.00	9,985.00	0.00	00.0	45,411.25	00'0	00.0	44,825.50	100,221.75	67,598.77
				#DIVIO!	#DIV/B!	#DIV/OI	#DIVIOR	#DIV/OH	HOW/O#	#DIV/Oi	#DIV/OI	#DIV/OH	#DIVIO!	#DIVVO!	#DIV/O!	#Div/ol	#DIV/Of
Title II, Part D - Enhancing Ed   4045 8290	4045 8:	280 0000	000	00.0	00.00	0.00	00:00	00.0	00.00	00:00	0.00	0.00	00'0	00.0	000	0.00	00.00
				#DIA/Oi	#DIV/0	#DIA/0i	#DIA/0i	#DIV/0!	#DIV/0i	#DIAVO;	#DIV/0!	#DIA/Oi	#DIV/0i	#DIV	#DIA/QI	#DIV/0i	#DIV/0i
ARRA Title II Part D	4047 B.	4047 8290 0000	00:0	00.0	00 0	00.0	0.00	0.00	0.00	0.00	0.00	00:0	0.00	00.0	00.00	00:0	00.00
				4.30%		9600.0	8,43%	9600'0	25 03%	%00 0	9600:0	10.60%	9600'0	9600'0	10.60%	58.96%	41.04%
Title Iti Immigrant Ed Program 4201, 8290 0000	4201 B:	300 000	28,067.67	1,208.67		00'0	2,366.00	00.0	7,026.00	00.00	00:00	2,975.00	00.0	0000	2,975.00	16,548.67	11,519.00
				6.22%		9600.0	9600.0	0.00%	34.63%	0.00%	0.00%	28.75%	0.00%	9600:0	28.75%	98.35%	1.65%
Title III. EIA	4203 8290	290 0000	107,018.37	6,660.37	00.0	00:00	00:00	00.0	37,064.00	00:00	0.00	30,766.20	0.00	0.00	30,786.20	105,256.77	1,761.60
				47.45%	1 36%	36.20%	2.61%	1.95%	%0000	96000	9600.0	0.00%	0.00%	9500.0	5.83%	95.40%	4 00%
Medi-Cal Biffing Option	5640 8290	290 0000	17,000.00	8,086.76	230 36	6,153 28	443.78	332.28	00.00	000	00:00	00.0	0.00	0.00	981.12	16,217.56	782.44
				#DIV/IDI	#DIV/Oi	#DIV/0i	#DIA/Ji	#DIV/0i	#DIV/O!	#DIA/Di	#DIV/0i	#DIA/0i	#DIV/Oi	#DIV/Oi	#D/A/0i	#DIV/0i	#DIA/0
Gear Up	5819 8290	290 0000	0.00	00.00	00.0	0.00	0.00	00.0	00:0	0.00	00 0	00.00	00 0	00:0	00:0	0.00	00:0
							2000	2000	200 000		000	270 842 55	8	460 730 AE	70 567 83	0.44 86.4 77	1 864 968 02
TOTAL PEDERAL 8100-8299			2,586,623,29	38,584.17	230.30	0,103.20	4,500g./ O	332.20	707 SCR 1824 DA	300	35	2/8/014.32	200		30.100.07	27'dans'i da	70.000,000,000

	1 0	-0	_	- 0	-	-0	-		_	. 0		_	_		_		-	-		_	-	_	_		
ACCRUALS		%00.0	00.0	38,35%	193,436.15	%S8'86	117,654.88	#DIA/di	00:00	9669.09	25,315,24	53.28%	45,538.08	#DIVIO!	00.0	28.64%	46,374.83	25.00%	00 006	46.39%	111,080.25	#DIANO!	0000		540,299.43
FISCAL YEAR TOTALS		100.00%	232,501.00	61.65%	311,024.85	3.15%	3,827.12	#DIV/0	00.0	49.37%	24,684.76	46.72%	39,935.01	#DIV/OI	0.00	71.36%	115,531.59	75.00%	2,700.00	53.61%	128,349.48	#DIV/IOF	000		858,553.81
JUNE		9600'0	00.0	0.00%	0.00	0.00%	0.00	#DIAVO	0.00	9600 0	00'0	0.00%	0.00	#DIVIO!	00.0	0.00%	00.00	9600.0	000	0.00%	00.00	#DIV/OI	00'0		000
MAY		%00'0	00.0	9600:0	0.00	9600'0	00.0	IO/AIG#	00.00	9600 0	0.00	%00:0	0.00	#DIVIO!	00.00	0.00%	00.0	0.00%	000	0.39%	940.00	#DIV/Di	0.00		840.00
APRIL	ဟ	9600 0	0.00	25.00%	126,115.25	9600 0	0.00	#DIA/0i	0.00	9600:0	0.00	0.00%	0.00	HDIVADI	0.00	0.00%	00.00	96000	0.00	0.00%	00.0	#DIV/O	0.00		128,115,25
MARCH	-	9600.0	0.00	0.00%	0.00	9600'0	0.00	#DIV/0i	0.00	9600'0	0.00	0.00%	00 0	#DIVID!	0.00	0.00%	00.00	96000	00 0	0.00%	00.00	#DIVIO!	000		0.00
FEBRUARY	۵	96000	00.00	9600'0	00.00	0.00%	00:00	#DIV/0i	00.0	0.00%	00'0	0.00%	00.00	#DIV/IDI	00 0	0.00%	00.00	9600 0	00.0	9600.0	00.0	#DIV/OI	000		000
JANDARY	_	96000	000	36.65%	184,909.60	3.15%	3,827.12	#DIA/0i	0.00	9600'0	0000	0.00%	00.0	#DIVID!	000	9600'0	00.0	9600'0	0.00	29.28%	70,110.00	#DIV/Of	00 0		258,846,72
DECEMBER	ш	9600 0	00.0	0.00%	0.00	9600.0	00.0	#DIV/0i	00:00	0.00%	00.0	0.00%	00.00	IO/AIC#	000	0.00%	00.0	75.00%	2,700.00	0.00%	00.00	#DIVIO	000		2,700.00
NOVEMBER	ပ	100.00%	233	9600'0	0.00	96000	00.0	10/AIG#	00:00	9600:0	00.0	9600.0	00.00	#DIV/OH	0.00	9600.0	00.00	0.00%	00:00	9600.0	00.00	#DIVADI	00.00	1000	232,501.00
OCTOBER	1	9600.0		%00'0	0.00	9600.0	0.00	i0/AlQ#	00.0	23.75%	11,875.00	9600'0	00.0	#DIV/Of	00 0	0.00%	00.0	9600'0	0 0 0	0.00%	0.00	#DVVO!	000	The state of	11,875.00
SEPTEMBER	œ	0.00%		9600.0		9600'0	000	#DIV/0i	00.00	9600:0	000	%00.0	00.00	#DIV/OI	00.0	0.00%	00.00	9600.0	00.00	0.00%	0.00	#DIV/Oi	0000		000
AUGUST		96000	00.00	9600'0		9600'0	0.00	#DIA/O	00:00	9600'0	000	0.00%	00.00	#DIV/O	0.00	71,38%	115,531.59	9600'0	0.00	96000	00:0	IO/AIG#	000		115,531.58
JULY		0.00%	000	%00:0	00.0	9600'0	00.0	#DIA/VGi	00.0	25.62%	12,809 76	46.72%	39,935.01	#DIVO!	000	%00'0	00:00	9600'0	000	23.93%	57,299.48	#DIV/O	0000	_	110,044.25
BUDGET STATUS			232,501.00		504,461.00		121,482.00		0.00		50,000.00		85,473.09		000		161,906.42		3,600.00		239,429.73		00 0		1,396,853.24
			0000		0000		0000	Г	0000		0000		0000		0000	Г	0000		0000	Г	0000		0000		
OBJ			3550		_				_						9590	T	_				_		1590		
Ä.			0000		1100 8560		6300 8560		6230 8590		6378 8590		6385 8590		8590		6512 8590		7010 8590		7220 8590	0	7 405		
	-		Mandated Cost Reimbursements 0000 8550 0000		Lottery	The state of the s	Lottery-instruction		Prog 39		Cal Health Science Bld Pri		CA Partnership Academies		Special Ed (State PY 6 c/o)		Special Ed-Mental Health		Ag Vocational Incentive Grant		Partnership Academey	Bearing Mc	Common Core State Standards 7 405 8590 0000	TOTAL OTHER STATE	8300-8588
			-	1	_			-	t)		Ų	1	٥		40	1	v		<		a.		O		

JUNE

MAY

MARCH

AUGUST SEPTEMBER OCTOBER NOVEMBER DECEMBER JANUARY FEBRUARY

RE. OBJ. MGR ACTUALS

				Torri and	THE REAL PROPERTY.	The second	White text	TOP TO SE	- TOWNS	Non-section.	I TOTAL STATE	NOT THE REAL PROPERTY.	Manual Land	TOTAL STATE OF	TOTAL COLUMN	NOT THE	- North Car
RDA	9140	9625 00	0000	0.00	MUNAU!	D D D	#UNVO!	000	B D D	0 00	D D D	0000	BONO!	BOTO D DD	#UNANI	BOTO DO	#UNANG
		-		Ĺ	1.69%	1,66%	0.79%	1.97%	73.18%	96000	0.54%	0.00%			0.00%	79.84%	20.16%
Rents & Loases	0000 8650		0000 65,000.00		1,100.00	1,078.75	513.75	1,282.75	47,568.00	0.00	350.00	00.00	00.00	00.00	00:00	51,893.25	13,106.75
				9600'0	9600 0	%00'0	32,13%	%00 0	9600'0	33.25%	0.00%	0.00%	25.00%	0.00%	%00 0	90.38%	8.62%
Interest	0000 9880		0000 20 000 00		0.00	00 0	16,068.06	00 0	0000	16,624.61	0.00	0.00	12,5	0.00	000	45,190.67	4,809 33
				_	9600.0	10.00%	9:00%	9,0006	0.00%	12.81%	%00.0	38.92%	_	%00.0	%00.0	79.74%	20.26%
ROP	0000 8677	_	6350 834,618.00		00.00	83,462.00	75,116.00	75,116.00	000	106,854.00	00.0	324,874.00			00.0	00.725,000	169 096 00
!				_	2.25%	14.36%	11.04%	7.39%	2.57%	21.75%	1.66%	0.00%	_	_	9600.0	61.03%	38.97%
Other Local Revenue	0000	-	0000 000,021		2,705.62	17,226.35	13,250.69	8,871.20	3,087.01	Z0, 103.00	1,994.44	OD O	OO O	000	OU D	400 100 A	40,738.37
	0000	_		2	MUNAUI O O	MUNION DO	MUNICI DE DO	DO O	*CIANUI	D DO	in and and	DO O		DANCE OF THE PERSON OF THE PER	invaria 0 00	o o	O O
CURS IID-Grant/constions/red it	0000 9000	-	0.00		2000	0.00	2000	0000	2000	2000	2000	2000	ľ	2000	2000	400 000	2000
	0000	0000	2000	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8000		400.0	0.00%	36.26	800.0 00.0
SHS-00nations/text Door	3			iQ#	#DIV/O	#DIV/O	#DIV/Oi	#D(V/0)	#DIV/O	#DIV/0	#DIV/O	#DIV/G	#DIV/0i	#DIV/Oi	#DIV/O	#DIV/Oi	#DIVAP
Prior Year Cancelled Warrants	9638	_	0000		0.00	00.0	00:00	0.00	00.0	00.0	00.0	0.00		00.00	0.00	10.00	(10.00)
	-	-		#DIVIO!	#DIV/DE	#DIV/DI	#DIV/Oi	#DIV/OI	#DIV/O	#DIVVO!	#DIV/OI	#DIV/OH	#DIVIO!	#DIV/Of	#DIVIO!	#Divvo!	#DtV/Ot
Outlawed Warrants	8600	9099	00 0	0000	0.00	00.0	000	00.00	00:00	00.00	00.0	00.0	00.00	00 0	000	00.00	00.0
				#DIV/Oi	#DIV/O!	#Drv/Oi	#DIV/Of	#DIV/OH	#DIVIO!	#DIV/O!	#DIVIO!	#DIV/Of	#DIV/OF	#DIV/O!	#DIVIO!	#DIV/OI	IO/AIG#
Cal Health Science Bld Prylocal	6378	8688 00	0000 0 000	000	0.00	00.0	0.00	00.00	00.00	0.00	00.0	0000	00.00	000	000	000	000
Committee Coloredian Record	0028	_	0000	%0	%0	%0	%0	960	960	960	%0	%0	960	960	960	9%0	30.330.00
		-		AID#	#DIV/OI	#DIV/OH	#DIV/OF	#DIV/O!	#DIV/O!	#DIV/OI	#DIVID!	#DIV/OI	/AIO#	#DIV/O	#DIVIO!	#DIV/OI	#DVVO!
Partnership Academies/focal	7220 8	9699 0000	00 0 000	00.0	00:00	0000	00:00	00:00	00.00	000	00.0	0.00	00.0	00.00	000	000	00.00
		_		%0	38%	3%	12%	16%	940	9%0	9%0	9%0			26	9689	31%
Transportation/local	0000 8699	9699 7230	30 20,000.00	0.00	7,673.18	561.70	2,339.05	3,270.75	00.00	00.00	00.00	00.00	00.0	00 0	0.00	13,844.68	6,155.32
				#DIV/IOF	#DIV/DI	#DIV/Of	#DIV/O	#DIV/O!	#DIVVO!	#DIV/Oi	#DIV/OI	#DIV/IDI	#DIVID!	#DIVID!	#DIV/O	#DIV/OI	#DIV/OI
School Bus Emissions	7236 8	9699	0000 0:00	0000	0.00	00.00	00.00	00.0	000	00.0	00.0	00.00	00.0	00.0	0.00	0.00	00'0
		-		%0	94.0	960	87%	%0	960	%0	9%0	%0	_		960	87%	13%
RRM/local	8150 8699	$\neg$	0000 3,500.00	00.0	0 0	00.00	3,042.00	00:00	00.00	00.00	00 0	000		00.0	0000	3,042.00	458.00
	_				%0	%0	%0	%0	%0	960	%0	960		%0	%6	100%	%0
Lowe's Grant (Robotics)	9002 8	8699 00	10,183.11	10,1	00.00	00.0	00.00	00.00	00.00	00.0	00.00	00.0		00.0	000	10,183.11	0000
				100%	%6	86	%0	%0	%0	%0	%0	%0		%0	%0	100%	%0
	8698 8006	-	0000 34,120.00	34,120.00	00.00	0000	00.00	00.00	000	00.0	0 00	000	00.00	0	00.0	34,120 00	00.0
	1	_		5	6	5	5	5 5	5	5 8	5 6	5 8		5 8	5 8	85 6	140 500 00
Microsoft Voucher	9010 9099	-	0000 148,588.80	800	000	00.00	000	000	0.00	900	200	0.00			300	2000	140,000,041
		_		300T	5 8	86	5 8	5 8	5 6	5 6	5 8	8 0	5 6	8 6	8 6	27.77 BD	Kn o
Special Projects	8012	+-	3,127.90	╽,	#DIV/O	#DIV/UI	#UIVIII	WDIV/O/	#DIV/OI	#DIVAD!	#DIVVO	#DIV/III	/AIO#	#DIV/0i	#DAVO!	#DIVA	(OV)ON
Microsoft Veucher	9140 8699		0000	00.0	0.00	0.00	00:00	0.00	00.0	00.00	0.00	00.00		00:00	0.00	0 00	00'0
			1	#DIVIO!	#DIVIO!	#DIV/O!	#DIV/IO!	#DIV/O!	#DIV/O!	#DIV/O!	#DIVAO!	#DIV/OH	#DIVIO#	#DIV/OH	#DIV/Of	#DIV/OI	#DIVADI
Special Education	6500 8792		0000 0000	000	00.0	00 0	00.0	00.0	00.0	000	000	000		00.0	000	000	000
					4.70%	8,45%	8.45%	8.45%	8 45%	8.45%	7.69%	4.10%		0.00%	0.00%	65.83%	34,17%
Special Education	8200 8	8500 8782 0000	00 814,154,00	38,237.00	38,237.00	68,826 00	68,826.00	68,826.00	68,826 00	68,826 00	64,218.00	33,866 00	17,320,00	00.0	000	235,998,00	278,156.00
TOTAL OTHER LOCAL 8600-8799 (8919)			2,134,257.97	86,316.17	49,715.80	171,154.80	179,153,55	157,386.78	119,481.81	218,508.27	86,582,44	358,730.00	29,820.00	0.00	00'0	1,436,809.40	697,448.57
TOTAL INTERFUND				#DIV/Of	#DIVVO!	#DIVIO!	#DIVIOR	#DIV/DI	#DIV/Of	#DIVIO!	#DIV/O	#DIVAO!	#DIVION	#DIVIO#	#DIV/OI	#DIV/Of	#DIVVO!
TRANSFERS 8900-8929			00.0	00.0	0000	00.0	00'0	00 0	000	000	000	000	00 0	000	0.00	000	0.00
			00 000	CONTRACTOR OF CALL STATE OF CALL STATE OF CALL AND CALL A	2 540 000 4	2 072 443 00	00 007 720	_				-					1 000 000 0
ANII LUIAL MELETTIS			W. 128.3% L.	DAN DICITION	The same of the same of		W/ W/		A A ST TAN OF	1 1 1 N 1 1 N 1 1 N 1 1 N 1 1 N 1 1 N 1 1 N 1 1 N 1 1 N 1 1 N 1 1 N 1 1 N	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	A 106 788 78	1 265 871 38	2 Kill 3 1 2 3 3	2 940 345 84	38.533.386.96	3.626.102.34

	OBJ MGR	BUDGET STATUS ACTUALS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
			۵	-	ဟ	Ф	ם	œ	S	ш	Σ	ш	Z	-	S	
			2.06%	8.56%	8 65%	8.79%	9486 8	9600.0	19,70%	8.29%	7.78%	7 78%	7.78%	7 33%	95 88%	4.31%
Certificated Salaries	1000	19,072,824.65	392,215.19 1,633,	1,633,504 94	1,649,698,77	1,676,202.15	1,712,516.69	00:00	3,757,771.89	1,580,323.23	1,483,359.48	1,483,359.48	1,483,359 48	1,398,609 32	18,250,920,62	821,904.03
			5.58%	7.68%	96.22.2	8.02%	9.32%	7.47%	10.75%	8 25%	7.61%	7.61%	7.61%	5.20%	92.84%	7 00%
Classified Salaries	2000	5,684,352,57	317,259.08	436,804.46	441,620.73	456,138.62	529,865.58	424,357.63	611,146.50	469,136.06	432,592.95	432,592.95	432,592.95	298,739,96	5,282,847.47	401,505.10
			2.57%	7.12%	7.98%	8.04%	8.22%	2.54%	14.08%	7.58%	7.58%	7 56%	8.34%	11,44%	92.98%	7 02%
Benefits	3000	6,265,429.48	160,715.09	446,314,77	499,970.14	503,908.12	515,186 14	158,900 20	880,780,03	473,546.41	473,546.41	473,546.41	522,842 86	718.574.64	5,825,811,22	439,618.26
			2.05%	10 29%	8.83%	9.22%	4,95%	2,88%	2.82%	4.62%	12.17%	12.17%	12.17%	12.17%	94.44%	5.56%
Supplies	4000	3,446,592,71	70,579 79	354,800.41	304,336 88	317,716.90	170,540.40	99,146,47	100,648.66	159,215 73	419,472.40	419,472.40	419,472.40	419,472.40	3,254,874.84	191,717.87
		The second secon	9.32%	5.30%	8 81%	10.24%	4.67%	3 73%	%66 9	5,07%	96.00	5.07%	5,07%	5.07%	74 38%	25.62%
Services/Other Operating	9009	3,979,079.94	370,861 32	210,901 42	350,361 42	407,341 82	185,786.10	148,495.57	278,249 90	201,550.57	201,550 57	201,550.57	201,550.57	201,550.57	2,959,750.40	1,019,329 54
Subtotal for SACS Reporting Object Codes	Object Codes															
4000-5989		7,425,672.65	441,441.11	565,701 83	654,698.30	725,058,72	356,326.50	247,642.04	378,898.56	360,766.30	621,022.97	621,022.97	621,022.97	621,022.97	6,214,625.24	1,211,047.41
			2.22%	13.28%	8 74%	1 81%	%00 0	8 70%	6.70%	6.70%	6 70%	6.70%	8.93%	8 93%	77 43%	22 57%
Capital Outlay	9000	1,119,344 98	24,840 00	148,654.15	97,880.66	20,305,65	0000	75,000,00	75,000.00	75,000.00	75,000 00	75,000 00	100,000,001	100,000,001	986,680.46	252,864.52
			28.47%	3 79%	6.82%	6.82%	6.82%	5.98%	5.98%	5.98%	7 00%	7.00%	960 2	7.09%	96 02%	9686 0
Other Outgo	7000	2,025,800 85	576,749.00	76,749.00	138,148.DO	138,148.00	138,148.00	121,049.60	121,049.60	121,049.68	143,701.24	143,701 24	143,701.24	143,701.24	2,005,895 82	19,904 83
TOTAL DISBURSEMENTS		41,593,424.98	1,913,219.47 3,307,	3,307,729 15	3,482,016.60	3,519,761.26	3,252,042.91	1,026,949.47	5,824,626 58	3,079,821 66	3,229,223.05	3,229,223.06	3,303,519 50	3,278,648,13	38,446,780 83	3,148,644.15
											1					
and Continue		14 411 675 481	/111 648 BB1	10 207 707 FT 48 881 FT 707 725 401	443 42E 48	1445 360 981	1441 695 891	A ANA 198 91 (3.132.513.97)	13,132,513,971	1888 221 74h	1.167.085.73	36 598 33	(807.211.97)	(338,302,49)		

Total Compensation			870,189.36	2,518,624.17	2,591,289.64	2,636,248.89	2,757,568.41	583,257.83	5,249,678.42	2,523,005.70	2,389,498.84	2,389,498.84	2,438,795.29	2,413,923.92		
General Disbursment			1,043,030,11	791,104.96	890,726.96	883,512.37	494,474.50	443.691.84	574,948.16	556,815.96	839,724.21	838,724.21	864,724.21	864,724.21		
	OBU		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
				1		•	1		;			1				
Cash On Hand June 30th	9110	8,707,870.37	_	~	_	0	~		_	ш	V	~				
			940	%0	%0	960	960	%0	%0	%0	%0	94.0	960	960	%0	100.00%
Revolving Cash	9130	6,000.00	0.00	00.00	00:00	0.00	0.00	00 0	00.00	00.0	00'0	0.00	00 0	00.0	00.0	6,000.00
			103%	4%	%60	52%	1%1	-2%	-2%	-2%	-2%	-2%	-2%	-2%	100%	940
Accounts Receivable	9200	6,219,024.74	6,219,024,74 6,396,601 56	230,716.48	402,190.78	111,081.87	68,419.49	(141,428.48)	(141,428.49)	(141,426.49)	(141,426,49)	(141,426 49)	(141,426.49)	(141,426,48)	6,219,024.74	0.00
			960	-1246%	-1246%	-3738%	%0	876%	876%	876%	960	876%	876%	1078%	-778%	960
Prepaid Expenditures	9310	8,026.26	00.0	(100,000,00)	(100,000,00)	(300,000,00)	00.00	70,281.96	70,281.96	70,281.96	70,281.96	70,281.96	70,281.96	86,334 50	8,026.26	(0.00)
			960	960	%0	960	960	960	860	960	960	%0	960	960	%6	100%
Stores	8320	28,558.70	00.00	000	00.0	00.0	0000	00:00	00.0	00.00	00.00	00.0	00.00	00.0	00'0	28,558.70
			#DIA/IG	#DIA/Gi	#DIV/0!	#DIV/0i	#DIA/0i	#DIV/0i	#DIA/Oi	#DIA/O	#DIA/0i	#DNA/Oi	#DIV/0i	#DIV/0i	#DIA/0i	#DHV/O!
Accounta Payable Tax Liability	8503	00.00	204.62	297.25	1,225.09	(278.27)	602.49	(293.02)	(293.02)	(293.02)	(293.02)	(293 02)	(293.02)	(293 06)	00.0	00.00
			105%	196	%0	960	960	-1%	-1%	-1%	-1%	-1%	-1%	-1%	100%	960
Accounts Payable	9510	(2,377,962,18)	(2,377,662,18) (2,502,138,36)	(33,566.00)	00.00	00.00	00.0	22,577.45	22,577.45	22,577.45	22,577 45	22,577.45	22,577.45	22,577.48	(2,377,662,18)	(00.0)
			#DIV/0!	#DIA/Oi	#DIV/0!	#DIV/Oi	#DIAVO!	#DIV/0i	#DIV/0i	#DIA/0;	#DIV/0i	#DIV/0i	#DIA/0i	#DIAVO!	#DIA/0i	(D/AIC#
Health & Welfare Holding	9524	00.0	(165,097.01)	(115,849.99)	14,743.55	(2.486 27)	13,728.05	36,423.09	36,423.09	36,423.09	36,423.09	36,423.09	36,423.09	36,423.13	(00 0)	00:0
			44%	10%	9529	-71%	21%	969	5%	5%5	5%	5%6	37.50	5%	100%	360
Unemployment Holding	9525	1,975.06	873 22	315.01	1,017.47	(1,401.90)	421 05	107 17	107 17	107.17	107 17	107 17	107.17	107 19	1,975.06	(00.00)
			#DIV/0i	1%	#DIV/0!	#DIV/0i	#DIV/DI	#DIANO!	#DIA/O	#DIV/0	#DIV/0i	#DIV/0i	#DIV/0	#DIV/OI	#DIV/0i	#DIV/0i
Workers' Comp Holding	9526	00.00	24,132.94	27,984.51	28,091.53	(51,463.88)	30,511.98	(8,465.29)	(8,465.29)	(8,485,29)	(8,465.29)	(8,465 29)	(8,465 29)	(8,465 34)	00.0	0.00
			#DIV/OI	#DIV/OI	#DIV/Oi	#DIV/OH	#DIV/0!	#DIVID!	#DIVIDI	#DIVIO!	#DIV/O	#DIVAN	#DIV/OI	#DIV/Oi	#Div/oi	#DVVD!
Due To Other Funds	9610	0000	000	0.00	00:00	00.0	0000	00.0	00 0	00:0	00.0	000	00.0	00.0	000	00.0
			100%	960	960	%0	960	960		%0	%0	9%0	9%0	2%	100%	9%0
Deferred Revenue	9650	(154,572.57)	(154,572.57)	00 0	00.0	00 0	00.00	0.00	00:00	00.00	00.00	00.0	00.00	00.0	(154,572,57)	0.00
TOTAL PROR YEAR		12.439.220.38 3.600.004.38	3.600.004.39	9.897.26	347,268.42	(244,548.45)	113,663.06	(20,795.13)	(20,785 13)	(20,795.13)	(20,785.13)	(20,795 13)	(20,785 13)	(4,742.59)	3,696,781,31	
				0.000	100		100 C									
ENDING CASH			11,974,225.88	10,186,397.74	10,977,092.64	0,287,183.21	9,959,170.38	14,342,572.18	11,189,263,06	10,500,246.19	11,646,516,79	1,662,319.99	1,974,225.88 10,106,387,74 10,977,092.84 10,287,183.21 9,956,170.38 14,342,572.16 11,189,283.08 10,540,246.19 11,646,518.79 11,646,518.79 10,834,312.89 10,491,287.81	10,491,267.81		

Estimated Cash @ 6/30/2015 10,491,267,81	10,491,267,81
Estimated Accounts Receivable @ 6/30/2015	3,626,162.54
Estimated Accounts Payable @ 6/30/2015	(3,146,644,15)
Estimated Other Assets/Stores @ 6/30/2015	28,558,70
Revolving Cash @ 6/30/2015	6,000.00
Estimated Ending Fund Balance @ 6/30/2015	11,005,344.90