

Central Union High
School District

2014-2015

2nd Interim Report

MEMO

To: Bryan Thomason, Superintendent

From: Arnold Preciado, Assistant Superintendent of Business and Support Services
and Merritt Merten, Fiscal Services Supervisor

CC: Central Union High School District Board of Trustees

Date: March 10, 2015

Re: 2014-2015 Second Interim

Enclosed you will find the 2014-2015 Second Interim Report for the Central Union High School District. The following summary highlights the significant changes since the 2014-2015 First Interim Report. Those changes are now reflected in the 2014-2015 Second Interim Report.

Unrestricted Revenues:

- ★ **LCFF/Revenue Limit Sources** increased \$82,386. This increase is due to a recalculation of the LCFF.
- ★ **Federal Revenue** increased \$17,340. This increase is due to unexpected MAA funding.
- ★ **Other State Revenues** remain the same.
- ★ **Local Revenue** remains the same.

Unrestricted Expenditures:

UNRESTRICTED			
Category	2014-2015 First Interim	2014-2015 Second Interim	Difference
Certificated Salaries	16,787,773	16,881,032	93,259
Classified Salaries	4,442,397	4,448,222	5,826
Employee Benefits	5,330,533	5,357,750	27,217
Books & Supplies	1,308,257	1,347,746	39,489
Services & Operating Expenses	2,913,210	2,915,605	2,395
Capital Outlay	470,579	484,071	13,492
Other Outgo (excluding Transfers of Indirect Cost)	1,628,301	1,726,995	98,693
Other Outgo Transfers of Indirect Costs	(221,467)	(227,898)	(6,432)
Interfund Transfers In	-	-	0
Interfund Transfers Out	500,000	500,000	0
Contributions	2,073,324	2,108,017	34,693
Total	35,232,907	35,541,540	308,633

★ Certificated Salaries increased \$93,259. The main reason for this increase is additional identified LCAP expenditures.

★ **Increases**

- ★ \$29,561 – substitutes
- ★ \$28,664 – teacher’s salaries
- ★ \$26,319 – support salaries
- ★ \$22,500 – special stipend
- ★ \$7,931 –extra duty stipend
- ★ \$620 - hourly

★ **Decreases**

- ★ \$18,770 –coaching stipends
- ★ \$3,566 – extra period assignments

★ **Classified Salaries** increased \$5,826.

★ **Increases**

- ★ \$21,830 – instructional aide overtime
- ★ \$16,500 – substitute instructional aide
- ★ \$12,199 – coaching stipends
- ★ \$4,689 – classified supervisor & admin salaries
- ★ \$2,379 – substitutes
- ★ \$1,551 – substitute instructional aide

★ **Decreases**

- ★ \$22,673 – classified support
- ★ \$17,000 – instructional salaries
- ★ \$13,649 – clerical, technical and office staff

★ **Employee Benefits** increased a net \$27,217. This increase is proportional to the above changes in Certificated and Classified Salaries.

★ **Books and Supplies** increased \$39,489. There are a variety of reasons for this increase, including technology shift of budget from services & operating expenditures and one-time purchases in maintenance supplies for desks and chairs for the new modular classrooms at CUHS.

★ **Increases**

- ★ \$19,800 – non-capitalized equipment
- ★ \$15,000 – maintenance supplies
- ★ \$5,103 – materials and supplies
- ★ \$1,125 - fuel

★ **Decreases**

- ★ \$1,539 – textbooks

★ **Services and Operating Expenditures** increased \$2,395.

★ **Increases**

- ★ \$30,238 – travel and conference
- ★ \$6,200 – postage
- ★ \$325 – dues and memberships
- ★ \$146 – rentals, leases and repairs

★ **Decreases**

- ★ \$34,205 - professional/consulting services and operating expenditures
- ★ \$309 – direct costs

★ **Capital Outlay** increased by \$13,492. This increase is mainly due an increase in

implementing Common Core by way of technology.

- ★ **Other Outgo (excluding Transfers of Indirect Costs)** increases \$98,693. This increase is due to a recalculation of the transfer to ICOE for our students that they serve.

- ★ **Other Outgo - Transfers of Indirect Costs** increased by \$6,432. 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 \$34,693.
 - ★ **Increases**
 - ★ \$27,589 – Special Education (IDEA)
 - ★ \$5,588 – Special Education (State)
 - ★ \$1,516 – Title III

Restricted Revenues:

- ★ **LCFF/Revenue Limit Sources** are estimated to remain zero.

- ★ **Federal Revenue** increased \$104,457. This net decrease is due to the updated award amounts and carryover revenue from prior year.
 - ★ **Increases**
 - ★ \$58,056 – Title I, Part C
 - ★ \$42,537 – Title I, Migrant
 - ★ \$4,245 – Title I, Base Grants
 - ★ **Decreases**
 - ★ \$274 – Teacher Quality
 - ★ \$107 – Title III

- ★ **Other State Revenue** will remain the same.

- ★ **Local Revenue** will remain the same.

Restricted Expenditures:

RESTRICTED			
Category	2014-2015 First Interim	2014-2015 Second Interim	Difference
Certificated Salaries	2,285,052	2,342,976	57,924
Classified Salaries	1,241,956	1,300,017	58,061
Employee Benefits	934,896	936,874	1,978
Books & Supplies	2,138,335	2,120,050	(18,285)
Services & Operating Expenses	1,065,870	1,098,148	32,278
Capital Outlay	648,766	649,528	762
Other Outgo (excluding Transfers of Indirect Cost)	-	-	0
Other Outgo Transfers of Indirect Costs	118,966	125,398	6,432
Interfund Transfers In	-	-	0
Interfund Transfers Out	-	-	0
Contributions	(2,073,324)	(2,108,017)	(34,693)
Total	6,360,518	6,464,975	104,457

★ **Certificated Salaries increased \$57,924.** This increase is largely due to additional award amounts therefore additional hourly services offered to students.

★ **Increases**

- ★ \$41,109 - hourly
- ★ \$7,686 – pupil support
- ★ \$4,837 - substitutes

- ★ \$4,464 – teacher’s salaries
- ★ **Decreases**
- ★ \$172 – extra period assignments

★ **Classified salaries** increased \$58,061. This increase is largely due to additional award amounts therefore additional hourly services offered to students.

- ★ **Increases**
- ★ \$26,388 – instructional salaries
- ★ \$18,720 – work study
- ★ \$12,886 – instructional aide overtime
- ★ \$134 – clerical overtime
- ★ \$100 – support educational stipend
- ★ \$8 – support overtime
- ★ **Decreases**
- ★ \$100 – clerical/technical educational stipend
- ★ \$58 – support salaries
- ★ \$17 – clerical, technical educational stipend

★ **Employee Benefits** increased \$1,978. This increase is proportional to the above changes in Certificated and Classified Salaries.

★ **Books and Supplies** decreased \$18,285.

- ★ **Decreases**
- ★ \$15,510 – materials and supplies
- ★ \$4,965 – non-capitalized equipment
- ★ **Increases**
- ★ \$1,140 - tires
- ★ \$1,050 - food

★ **Services and Operating Expenditures** increased \$32,278.

- ★ **Increases**
- ★ \$40,821 – professional/consulting services and operating
- ★ \$406 - postage
- ★ \$308 – direct costs
- ★ **Decreases**
- ★ \$9,257 – travel and conference

- ★ **Capital Outlay** increased \$762. This is due to Routine Restricted Maintenance.
- ★ **Other Outgo (excluding Transfers of Indirect Costs)** will remain zero.
- ★ **Other Outgo - Transfers of Indirect Costs** increased by \$6,432. This increase is due to Direct Support/Indirect Costs Charges being updated.
- ★ **Interfund Transfers In** had no changes at this time.
- ★ **Interfund Transfers Out** had no changes at this time.
- ★ **Contributions** from unrestricted to restricted increased \$34,693.

- ★ **Increases**

- ★ \$27,589 – Special Education (IDEA)
- ★ \$5,588 – Special Education (State)
- ★ \$1,516 – Title III

Reserves & Ending Balance

Unrestricted

The district is projecting an Unrestricted Ending Fund balance of \$10,761,880 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 \$414,418.

Restricted Deficit/Surplus Spending

The Restricted General Fund is estimated at this time to end with a deficit of \$2,057,199. It is important to remember that Restricted Programs have REB (restricted ending balance) and carryover from PY (prior years), therefore, the deficit is based on potentially expending funds that are budgeted for its intended programmatic use.

Negotiations

Certificated Negotiations

The district has settled with ECSTA through 2014-2015.

Classified Negotiations

The district has settled with CSEA through 2014-2015.

Certification

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 10, 2015 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Merrit Merten Telephone: (760) 336-4503
Title: Fiscal Services Supervisor E-mail: mmerten@cuhsd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment?	n/a	
		• 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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

ADA

Description	ESTIMATED 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						
1. 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 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	0.36	0.36	0.36	0.00	0%
3. Total Basic Aid Open Enrollment 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)	0.00	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	61.91	14.85	32%
b. Special Education-Special Day Class	45.89	45.89	45.89	42.65	(3.24)	-7%
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 (Sum of Lines A5a through A5e)	92.95	92.95	92.95	104.56	11.61	12%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	3,950.79	3,950.02	3,945.05	3,956.66	6.64	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

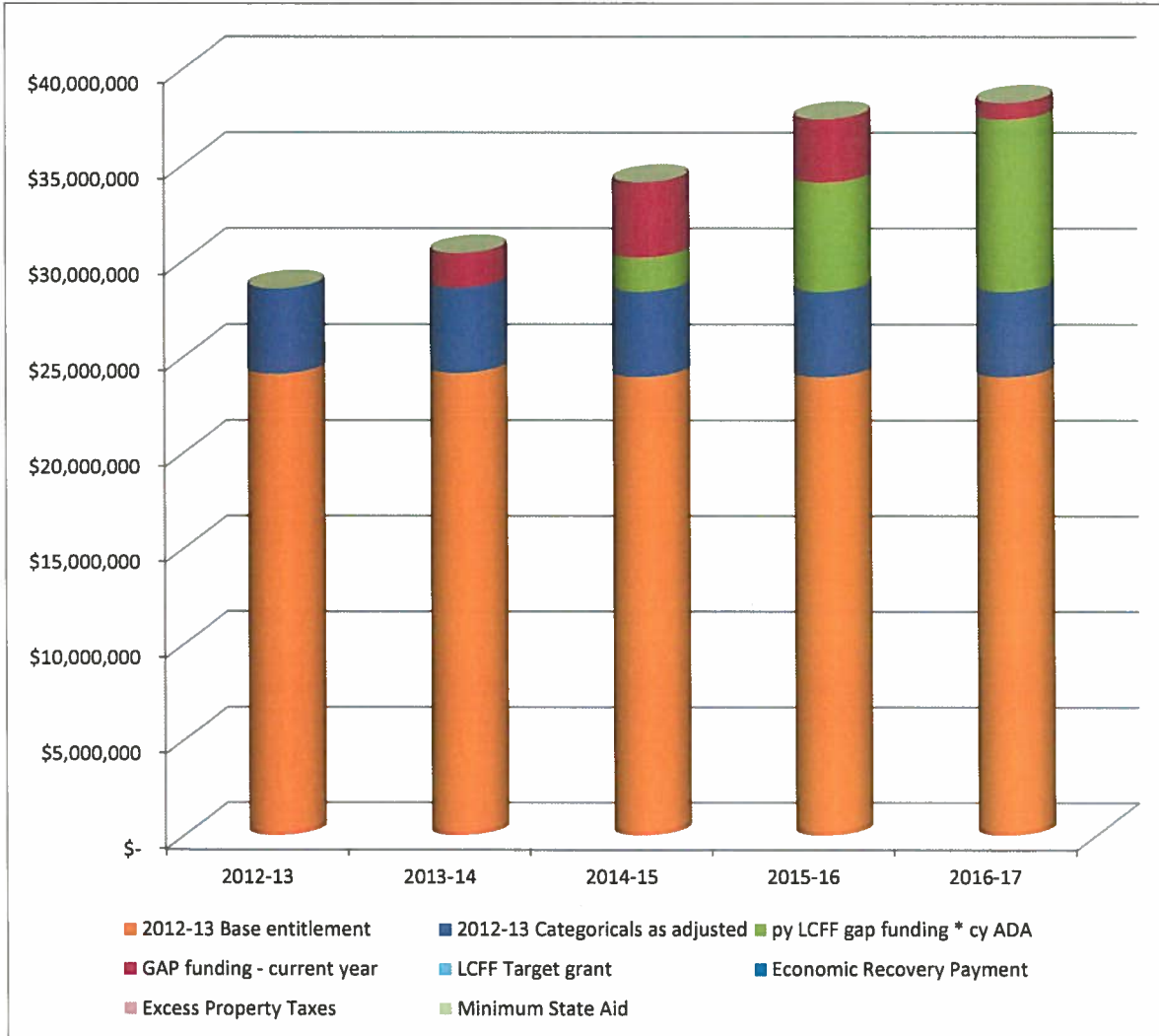
LCFF

Central Union High

3/5/15

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	\$ -	\$ 1,783,820	\$ 3,922,383	\$ 3,288,021	\$ 863,598
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 1,768,534	\$ 5,690,917	\$ 8,978,938
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	\$ 23,978,982	\$ 23,978,982	\$ 23,978,982
Total General Purpose Funding	\$ 28,578,416	\$ 30,412,170	\$ 34,112,001	\$ 37,400,022	\$ 38,263,620
Calculator tab: Recap total LCFF	\$ 28,578,416	\$ 30,412,170	\$ 34,112,001	\$ 37,400,022	\$ 38,263,620
Proof	TRUE	TRUE	TRUE	TRUE	TRUE

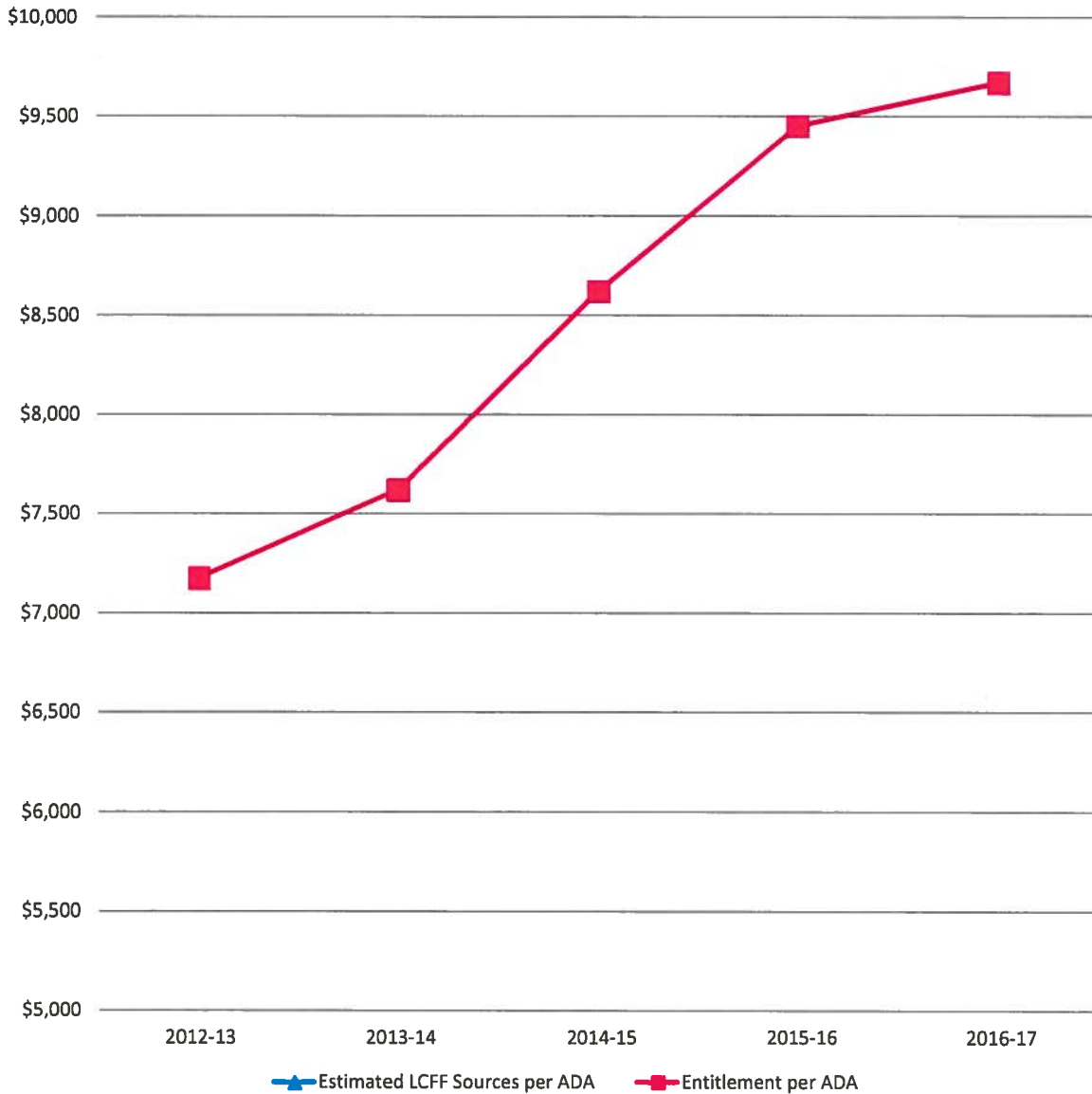


LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement per ADA

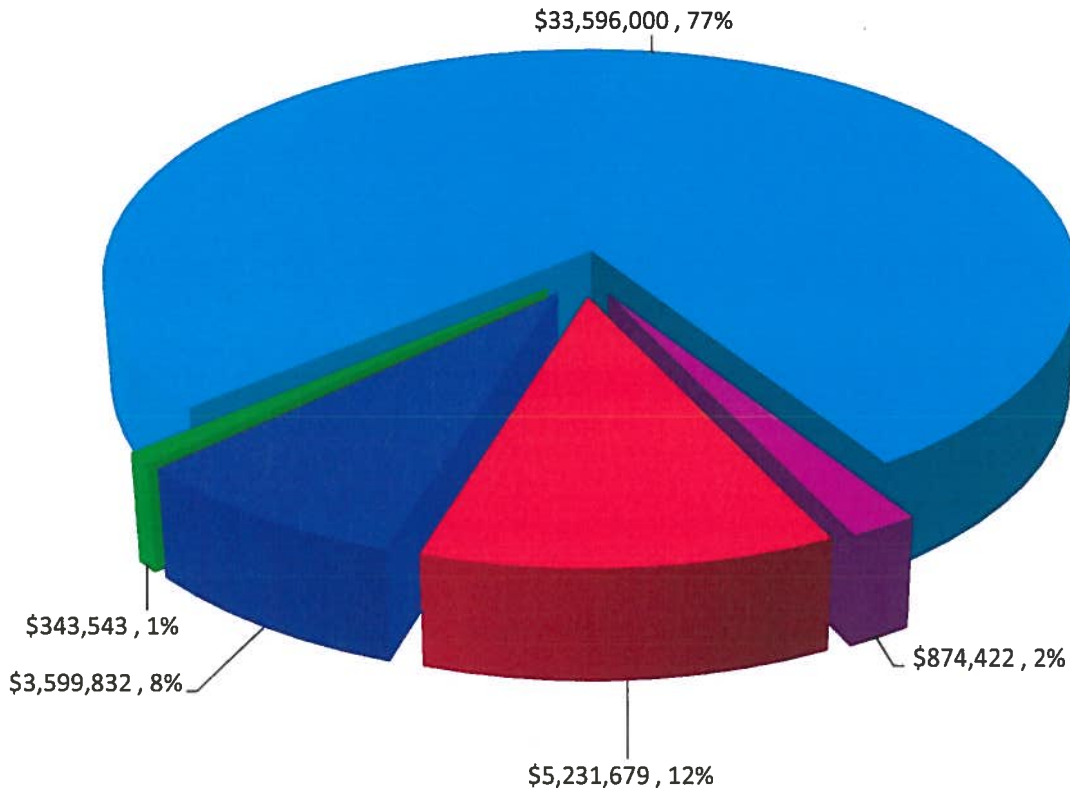
	2012-13	2013-14	2014-15	2015-16	2016-17
Funded ADA	3,982.62	3,990.86	3,956.66	3,956.66	3,956.66
Estimated LCFF Sources per ADA	\$ 7,175.78	\$ 7,620.46	\$ 8,621.41	\$ 9,452.42	\$ 9,670.69
Net Change per ADA		\$ 444.67	\$ 1,000.96	\$ 831.01	\$ 218.26
Net Percent Change		6.20%	13.14%	9.64%	2.31%
Estimated LCFF Entitlement per ADA	\$ 7,175.78	\$ 7,620.46	\$ 8,621.41	\$ 9,452.42	\$ 9,670.69
Net Change per ADA		\$ 444.67	\$ 1,000.96	\$ 831.01	\$ 218.26
Net Percent Change		6.20%	13.14%	9.64%	2.31%



Components of LCFF Target Entitlement

	2014-15
Base Grant	\$ 33,596,000
Grade Span Adjustment	\$ 874,422
Supplemental Grant	\$ 5,231,679
Concentration Grant	\$ 3,599,832
Add-ons (TIIBG & Transportation)	\$ 343,543
Total	\$ 43,645,476

2014-15



- Base Grant
- Supplemental Grant
- Add-ons (TIIBG & Transportation)
- Grade Span Adjustment
- Concentration Grant

Central Union High

3/5/15

LOCAL CONTROL FUNDING FORMULA

Summary of Funding

	2013-14	2014-15	2015-16	2016-17
Target	\$ 43,491,417	\$ 43,645,477	\$ 44,326,418	\$ 45,250,909
Floor	28,628,350	30,189,618	34,112,001	37,400,022
CY Gap Funding	1,783,820	3,922,383	3,288,021	863,598
ERT	-	-	-	-
Minimum State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 30,412,170	\$ 34,112,001	\$ 37,400,022	\$ 38,263,620

Components of LCFF By Object Code

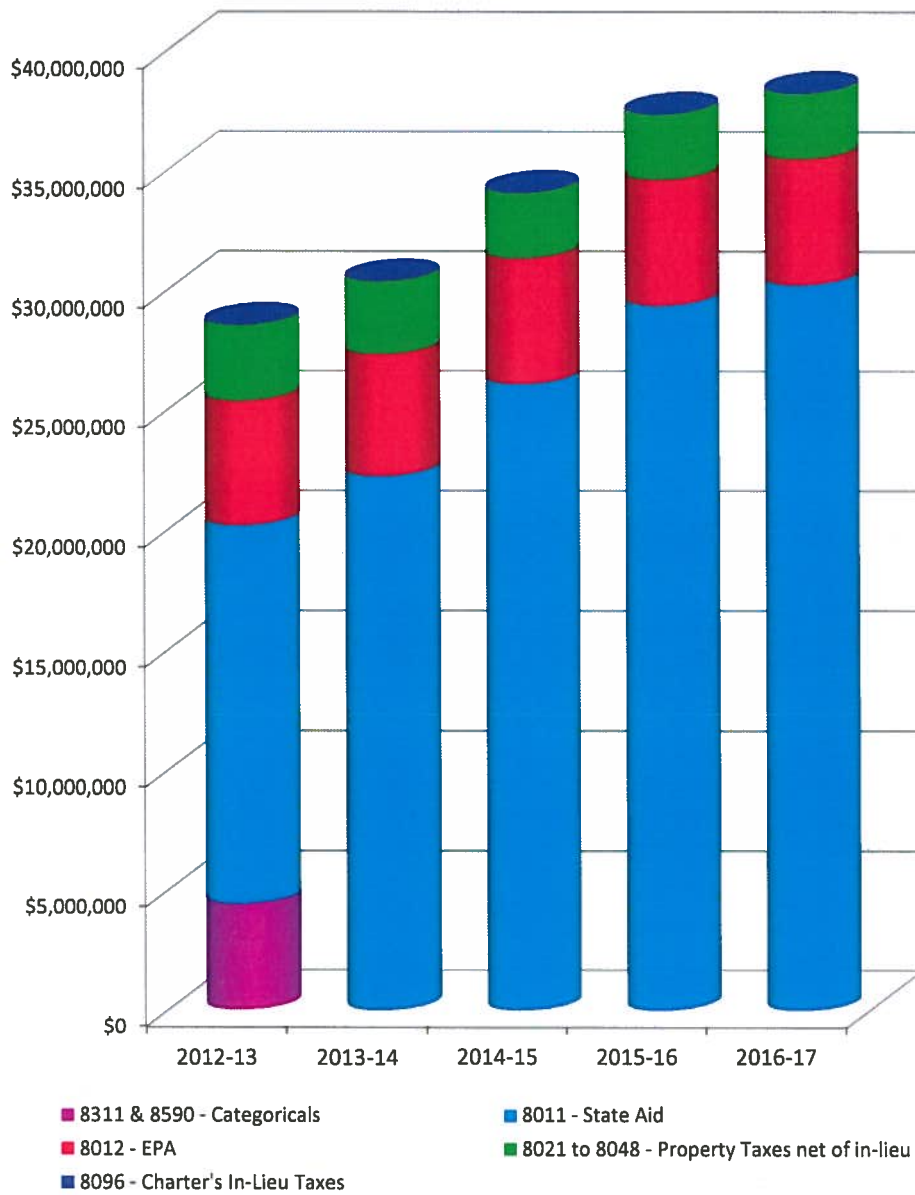
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 15,780,059	\$ 22,278,959	\$ 26,122,905	\$ 29,410,926	\$ 30,274,524
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	4,442,102	-	-	-	-
8012 - EPA	5,193,290	5,086,779	5,266,288	5,266,288	5,266,288
<i>Local Revenue Sources:</i>					
8021 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	\$ 30,412,170	\$ 34,112,001	\$ 37,400,022	\$ 38,263,620
<i>Excess Taxes</i>	\$ -	\$ 0	\$ 0	\$ 0	\$ 0

Central Union High

3/5/15

LOCAL CONTROL FUNDING FORMULA

EPA in excess to LCFF Funding \$ - \$ (0) \$ (0) \$ (0) \$ (0)



LCFF Entitlement	\$	28,578,416	\$	30,412,170	\$	34,112,001	\$	37,400,022	\$	38,263,620
Excess Taxes		-		0		0		0		0
Minimum EPA		-		-		-		-		-
Proof Total all Sources	\$	28,578,416	\$	30,412,170	\$	34,112,001	\$	37,400,022	\$	38,263,620
		TRUE		TRUE		TRUE		TRUE		TRUE

General Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	33,849,845.00	34,029,615.19	19,557,478.22	34,112,001.19	82,386.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	17,340.18	17,340.18	New
3) Other State Revenue		8300-8599	504,461.00	736,962.00	383,464.57	736,962.00	0.00	0.0%
4) Other Local Revenue		8600-8799	835,853.00	1,089,654.26	515,307.94	1,089,654.26	0.00	0.0%
5) TOTAL, REVENUES			35,190,159.00	35,856,231.45	20,456,250.73	35,955,957.63		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,091,881.02	16,787,772.90	9,239,092.58	16,881,032.14	(93,259.24)	-0.6%
2) Classified Salaries		2000-2999	4,418,608.39	4,442,396.81	2,371,208.16	4,448,222.36	(5,825.55)	-0.1%
3) Employee Benefits		3000-3999	5,625,747.62	5,330,533.12	2,672,907.54	5,357,750.32	(27,217.20)	-0.5%
4) Books and Supplies		4000-4999	1,278,242.40	1,308,257.34	600,424.00	1,347,746.48	(39,489.14)	-3.0%
5) Services and Other Operating Expenditures		5000-5999	2,486,928.32	2,913,210.36	1,587,585.80	2,915,605.21	(2,394.85)	-0.1%
6) Capital Outlay		6000-6999	151,400.00	470,578.67	171,784.08	484,070.58	(13,491.91)	-2.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,619,992.15	1,628,301.32	844,238.00	1,726,994.73	(98,693.41)	-6.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(217,734.60)	(221,466.78)	(14,438.47)	(227,898.40)	6,431.62	-2.9%
9) TOTAL, EXPENDITURES			33,455,065.30	32,659,583.74	17,472,801.69	32,933,523.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,735,093.70	3,196,647.71	2,983,449.04	3,022,434.21		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,924,964.25)	(2,073,323.53)	0.00	(2,108,016.60)	(34,693.07)	1.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,424,964.25)	(2,573,323.53)	(500,000.00)	(2,608,016.60)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(689,870.55)	623,324.18	2,483,449.04	414,417.61		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) 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		
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	11,005,345.23		10,796,438.66		
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		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,656,637.05	10,970,786.53		10,761,879.96		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	2,596,823.29	480,732.11	2,701,280.25	104,456.96	4.0%
3) Other State Revenue		8300-8599	2,180,731.00	661,891.24	311,430.84	661,891.24	0.00	0.0%
4) Other Local Revenue		8600-8799	1,365,978.07	1,044,603.71	559,231.81	1,044,603.71	0.00	0.0%
5) TOTAL, REVENUES			6,175,055.49	4,303,318.24	1,351,394.76	4,407,775.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,324,984.69	2,285,051.75	1,246,231.45	2,342,976.11	(57,924.36)	-2.5%
2) Classified Salaries		2000-2999	1,238,240.88	1,241,955.76	711,374.15	1,300,016.93	(58,061.17)	-4.7%
3) Employee Benefits		3000-3999	964,034.80	934,896.36	472,036.46	936,874.49	(1,978.13)	-0.2%
4) Books and Supplies		4000-4999	2,154,414.66	2,138,335.37	867,660.79	2,120,049.98	18,285.39	0.9%
5) Services and Other Operating Expenditures		5000-5999	872,248.00	1,065,869.58	349,635.28	1,098,147.72	(32,278.14)	-3.0%
6) Capital Outlay		6000-6999	560,470.15	648,766.31	119,896.38	649,528.31	(762.00)	-0.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	115,233.93	118,966.11	14,438.47	125,397.73	(6,431.62)	-5.4%
9) TOTAL, EXPENDITURES			8,229,627.11	8,433,841.24	3,781,272.98	8,572,991.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(2,054,571.62)	(4,130,523.00)	(2,429,878.22)	(4,165,216.07)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,924,964.25	2,073,323.53	0.00	2,108,016.60	34,693.07	1.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,924,964.25	2,073,323.53	0.00	2,108,016.60		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(129,607.37)	(2,057,199.47)	(2,429,878.22)	(2,057,199.47)		
F. FUND BALANCE, RESERVES								
1) 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		
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	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
		9711	0.00	0.00		0.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
b) Restricted			1,927,592.10	0.00		0.00		
c) Committed								
		9750	0.00	0.00		0.00		
		9760	0.00	0.00		0.00		
d) Assigned								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
		9789	0.00	0.00		0.00		
		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	33,849,845.00	34,029,615.19	19,557,478.22	34,112,001.19	82,386.00	0.2%
2) Federal Revenue		8100-8299	2,628,346.42	2,596,823.29	480,732.11	2,718,620.43	121,797.14	4.7%
3) Other State Revenue		8300-8599	2,685,192.00	1,398,853.24	694,895.41	1,398,853.24	0.00	0.0%
4) Other Local Revenue		8600-8799	2,201,831.07	2,134,257.97	1,074,539.75	2,134,257.97	0.00	0.0%
5) TOTAL, REVENUES			41,365,214.49	40,159,549.69	21,807,645.49	40,363,732.83		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,416,865.71	19,072,824.65	10,485,324.03	19,224,008.25	(151,183.60)	-0.8%
2) Classified Salaries		2000-2999	5,656,849.27	5,684,352.57	3,082,582.31	5,748,239.29	(63,886.72)	-1.1%
3) Employee Benefits		3000-3999	6,589,782.42	6,265,429.48	3,144,944.00	6,294,624.81	(29,195.33)	-0.5%
4) Books and Supplies		4000-4999	3,432,657.06	3,446,592.71	1,468,084.79	3,467,796.46	(21,203.75)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	3,359,176.32	3,979,079.94	1,937,221.08	4,013,752.93	(34,672.99)	-0.9%
6) Capital Outlay		6000-6999	711,870.15	1,119,344.98	291,680.46	1,133,598.89	(14,253.91)	-1.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,619,992.15	1,628,301.32	844,238.00	1,726,994.73	(98,693.41)	-6.1%
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	41,093,424.98	21,254,074.67	41,506,514.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(319,477.92)	(933,875.29)	553,570.82	(1,142,781.86)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(819,477.92)	(1,433,875.29)	53,570.82	(1,642,781.86)		
F. FUND BALANCE, RESERVES								
1) 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		
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	11,005,345.23		10,796,438.66		
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	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,656,637.05	10,970,786.53		10,761,879.96		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
Total, Restricted Balance		<u>0.00</u>

Multi-year Projections

Central Union High School District

Multi-Year Assumptions for 2015-2016 & 2016-2017

Unrestricted:

- **LCFF/Revenue Limit** is projected to increase 9.64% in 2015-2016 and 2.31% 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 30.47% due to unanticipated Mandated Cost Reimbursement not expected in 2015-2016. This also includes an increase of 1.58% COLA based on the School Services of California (SSC) Dartboard. In 2016-2017 it is expected to increase the 2.10% COLA based on the SSC Dartboard.
- **Other Local Revenues** are projected to remain the same for both years.
- **Other Financing Sources** represents interfund transfers and contributions from unrestricted to restricted. At this time, we are estimating an increase of 77.2% in 2015-2016, mainly due to reduced restricted revenues, as well as increased expenditures causing a higher contribution. An increase of 5.53% 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 8.10% 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 11.18% due to the decrease of one-time technology and maintenance expenditures; an increase of the 2.1% CPI in 2015-2016; and increase 2.5% CPI in 2016-2017 based on SSC Dartboard.

- **Services & Operating Expenditures** are projected to decrease 1.41% due to the decrease in one-time technology and maintenance expenditures; an increase of the 2.1% CPI in 2015-2016; and increase 2.5% CPI in 2016-2017 based on the SSC Dartboard.
- **Capital Outlay** is projected to decrease 85.52% due to one-time bus purchase and technology expenditures; an increase of 2.1% CPI in 2015-2016; and an increase of 2.5% CPI in 2016-2017 based on the SSC Dartboard.
- **Other Outgo** is projected to increase 10.06% in 2015-2016 and 1.2% in 2016-2017 due to the ICOE transfer currently built into the LCFE 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 surplus of \$1,553,177 for 2015-2016 and \$1,294,980 for 2016-2017.

Restricted:

- **Revenue Limit Sources** are projected to be zero for both years.
- **Federal Revenues** are projected to decrease 2.41% in 2015-2016 due to one-time Program Improvement Revenue and remain the same for 2016-2017.
- **Other State Revenues** are projected to increase 1.58% and 2.1% COLA based on the School Services of California (SSC) Dartboard.
- **Other Local Revenues** are projected to remain the same for both years.
- **Other Financing Sources** represents interfund transfers and contributions from unrestricted to restricted. At this time, we are estimating an increase of 77.2% in 2015-2016, mainly due to reduced restricted revenues, as well as increased expenditures causing a higher contribution. An increase of 5.53% 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 7.33% in 2015-2016 and 9.12% 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 20.28% 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 2.5% CPI is estimated in 2016-2017 based on SSC Dartboard.

- **Services & Operating Expenditures** are projected to decrease 16.36% 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 2.5% CPI is estimated in 2016-2017 based on SSC Dartboard.
- **Capital Outlay** is projected to increase by 2.1% in 2015-2016 and 2.5% in 2016-2017 CPI based on SSC Dartboard.
- **Other Outgo Transfers of Indirect Costs** are projected to decrease 3.01% 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.

**SSC School District and Charter School Financial Projection Dashboard
2015-16 Governor's Proposed State Budget**

This version of SSC's Financial Projection Dashboard is based on the 2015-16 Governor's Proposed State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also 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
2014-15 Initial Grants	\$7,011	\$7,116	\$7,328	\$8,491
COLA at 1.58%	\$111	\$112	\$116	\$134
2015-16 Base Grants	\$7,122	\$7,228	\$7,444	\$8,625
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Base Grants	\$7,122	\$7,228	\$7,444	\$8,625
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$741	-	-	\$224
2015-16 Adjusted Base Grants	\$7,863	\$7,228	\$7,444	\$8,849
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	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
LCFF Planning Factors	SSC Simulator ¹	SSC Simulator ¹	SSC Simulator ²	SSC Simulator ²	-	-
SSC LCFF Gap Funding Percentage	29.15%	32.19%	11.00%	12.82%	-	-

PLANNING FACTORS							
Factor	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
Statutory COLA	0.85%	1.58%	2.10%	2.50%	2.70%	2.60%	
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education	0.85%	1.58%	2.10%	2.50%	2.70%	2.60%	
California CPI	1.80%	2.10%	2.50%	2.90%	2.80%	2.50%	
California Lottery ³	Base	\$128	\$128	\$128	\$128	\$128	
	Proposition 20	\$34	\$34	\$34	\$34	\$34	
Interest Rate for Ten-Year Treasuries	2.20%	2.50%	2.80%	3.00%	3.10%	2.90%	
CalPERS Employer Rate	11.771%	12.60%	15.00%	16.60%	18.20%	19.90%	
CalSTRS Employer Rate	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan⁴
The greater of 5% or \$64,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$64,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

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

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

³ The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA—multiplied by the historical statewide average excused absence factor of 1.04446.

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

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCF/Revenue Limit Sources	8010-8099	34,112,001.19	9.64%	37,400,022.00	2.31%	38,263,620.00
2. Federal Revenues	8100-8299	17,340.18	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	736,962.00	-30.47%	512,431.48	2.10%	523,192.54
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						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,108,016.60)	77.20%	(3,735,356.73)	5.53%	(3,941,942.09)
6. Total (Sum lines A1 thru A5c)		33,847,941.03	4.19%	35,266,751.01	1.89%	35,934,524.71
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,881,032.14		17,107,237.97
b. Step & Column Adjustment				226,205.83		229,236.99
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,881,032.14	1.34%	17,107,237.97	1.34%	17,336,474.96
2. Classified Salaries						
a. Base Salaries				4,448,222.36		4,500,266.56
b. Step & Column Adjustment				52,044.20		52,653.12
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,448,222.36	1.17%	4,500,266.56	1.17%	4,552,919.68
3. Employee Benefits	3000-3999	5,357,750.32	8.10%	5,791,663.43	8.94%	6,309,383.67
4. Books and Supplies	4000-4999	1,347,746.48	-11.18%	1,197,014.02	2.50%	1,226,939.37
5. Services and Other Operating Expenditures	5000-5999	2,915,605.21	-1.41%	2,874,409.26	2.50%	2,946,269.49
6. Capital Outlay	6000-6999	484,070.58	-85.52%	70,107.65	2.50%	71,860.34
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,726,994.73	10.06%	1,900,773.45	1.20%	1,923,595.76
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(227,898.40)	0.00%	(227,898.40)	0.00%	(227,898.40)
9. Other Financing Uses						
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)		33,433,523.42	0.84%	33,713,573.94	2.75%	34,639,544.87
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		414,417.61		1,553,177.07		1,294,979.84
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,382,021.05		10,796,438.66		12,349,615.73
2. Ending Fund Balance (Sum lines C and D1)		10,796,438.66		12,349,615.73		13,644,595.57
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						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,761,879.96		12,315,057.03		13,610,036.87
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,796,438.66		12,349,615.73		13,644,595.57

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	10,761,879.96		12,315,057.03		13,610,036.87
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		10,761,879.96		12,315,057.03		13,610,036.87
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.						

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,701,280.25	-2.41%	2,636,245.54	0.00%	2,636,245.54
3. Other State Revenues	8300-8599	661,891.24	1.58%	672,349.12	2.10%	686,468.45
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						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,108,016.60	77.20%	3,735,356.73	5.53%	3,941,942.09
6. Total (Sum lines A1 thru A5c)		6,515,791.80	24.14%	8,088,555.10	2.73%	8,309,259.79
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,342,976.11		2,374,371.99
b. Step & Column Adjustment				31,395.88		31,816.58
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,342,976.11	1.34%	2,374,371.99	1.34%	2,406,188.57
2. Classified Salaries						
a. Base Salaries				1,300,016.93		1,315,227.13
b. Step & Column Adjustment				15,210.20		15,388.16
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,300,016.93	1.17%	1,315,227.13	1.17%	1,330,615.29
3. Employee Benefits	3000-3999	936,874.49	7.33%	1,005,566.59	9.12%	1,097,272.26
4. Books and Supplies	4000-4999	2,120,049.98	-20.28%	1,690,104.14	2.50%	1,732,356.74
5. Services and Other Operating Expenditures	5000-5999	1,098,147.72	-16.36%	918,498.57	2.50%	941,461.04
6. Capital Outlay	6000-6999	649,528.31	2.10%	663,168.40	2.50%	679,747.61
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	125,397.73	-3.01%	121,618.28	0.00%	121,618.28
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,572,991.27	-5.65%	8,088,555.10	2.73%	8,309,259.79
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,057,199.47)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,057,199.47		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.00		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	34,112,001.19	9.64%	37,400,022.00	2.31%	38,263,620.00
2. Federal Revenues	8100-8299	2,718,620.43	-3.03%	2,636,245.54	0.00%	2,636,245.54
3. Other State Revenues	8300-8599	1,398,853.24	-15.30%	1,184,780.60	2.10%	1,209,660.99
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						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		40,363,732.83	7.41%	43,355,306.11	2.05%	44,243,784.50
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,224,008.25		19,481,609.96
b. Step & Column Adjustment				257,601.71		261,053.57
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,224,008.25	1.34%	19,481,609.96	1.34%	19,742,663.53
2. Classified Salaries						
a. Base Salaries				5,748,239.29		5,815,493.69
b. Step & Column Adjustment				67,254.40		68,041.28
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,748,239.29	1.17%	5,815,493.69	1.17%	5,883,534.97
3. Employee Benefits	3000-3999	6,294,624.81	7.98%	6,797,230.02	8.97%	7,406,655.93
4. Books and Supplies	4000-4999	3,467,796.46	-16.74%	2,887,118.16	2.50%	2,959,296.11
5. Services and Other Operating Expenditures	5000-5999	4,013,752.93	-5.50%	3,792,907.83	2.50%	3,887,730.53
6. Capital Outlay	6000-6999	1,133,598.89	-35.31%	733,276.05	2.50%	751,607.95
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,726,994.73	10.06%	1,900,773.45	1.20%	1,923,595.76
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(102,500.67)	3.69%	(106,280.12)	0.00%	(106,280.12)
9. Other Financing Uses						
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		42,006,514.69	-0.49%	41,802,129.04	2.74%	42,948,804.66
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,642,781.86)		1,553,177.07		1,294,979.84
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,439,220.52		10,796,438.66		12,349,615.73
2. Ending Fund Balance (Sum lines C and D1)		10,796,438.66		12,349,615.73		13,644,595.57
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	34,558.70		34,558.70		34,558.70
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,761,879.96		12,315,057.03		13,610,036.87
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,796,438.66		12,349,615.73		13,644,595.57

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)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,761,879.96		12,315,057.03		13,610,036.87
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)		10,761,879.96		12,315,057.03		13,610,036.87
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		25.62%		29.46%		31.69%
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):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		3,852.10		3,852.10		3,852.10
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		42,006,514.69		41,802,129.04		42,948,804.66
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		42,006,514.69		41,802,129.04		42,948,804.66
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,260,195.44		1,254,063.87		1,288,464.14
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,260,195.44		1,254,063.87		1,288,464.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**Special Ed
Maintenance of Effort**

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,568,301.00		1,568,301.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	553,590.00		553,590.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	543,428.77		543,428.77
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	97,636.75		97,636.75
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	64,628.00		64,628.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,827,584.52	0.00	2,827,584.52
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,203.80		3,203.80
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,203.80	0.00	3,203.80
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	2,830,788.32	0.00	2,830,788.32
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,428,535.00		1,428,535.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	132,393.00		132,393.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	340,745.87		340,745.87
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	51,936.81		51,936.81
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	63,128.00		63,128.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,016,738.68	0.00	2,016,738.68
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,203.80		3,203.80
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,203.80	0.00	3,203.80
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	2,019,942.48	0.00	2,019,942.48
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									124,941.83
										2,144,884.31

Second Interim
Special Education Maintenance of Effort
2014-15 Projected Expenditures vs. 2013-14 Actual Expenditures Comparison
2014-15 Projected Expenditures by LEA (LP-1)

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	131,893.00		131,893.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	53,298.59		53,298.59
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	31,500.00		31,500.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	5,300.00		5,300.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	221,991.59	0.00	221,991.59
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	221,991.59	0.00	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)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									124,941.83
	TOTAL COSTS									666,434.28
										1,013,367.70

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

Second Interim
Special Education Maintenance of Effort
2014-15 Projected Expenditures vs. 2013-14 Actual Expenditures Comparison
2013-14 Actual Expenditures by LEA (LA-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,356,843.69		1,356,843.69
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	526,444.33		526,444.33
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	428,648.69		428,648.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	42,483.46		42,483.46
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	4,815.53		4,815.53
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,359,235.70	0.00	2,359,235.70
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,006.02		5,006.02
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	497,251.96	0.00	0.00	0.00	0.00	0.00	0.00		497,251.96
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,006.02	0.00	5,006.02
TOTAL COSTS										
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	164,282.60		164,282.60
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	384,016.93		384,016.93
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	146,644.25		146,644.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	6,336.40		6,336.40
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,770.35		1,770.35
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	703,050.53	0.00	703,050.53
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,006.02		5,006.02
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,006.02	0.00	5,006.02
TOTAL BEFORE OBJECT 8980										
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	0.00	0.00	0.00	0.00	0.00	0.00	708,056.55	0.00	708,056.55
TOTAL COSTS										
										22,671.55
										685,385.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,192,561.09		1,192,561.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	142,427.40		142,427.40
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	282,004.44		282,004.44
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	36,147.06		36,147.06
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,045.18		3,045.18
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,656,185.17	0.00	1,656,185.17
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	497,251.96	0.00	0.00	0.00	0.00	0.00	0.00		497,251.96
	Total Indirect Costs	497,251.96	0.00	0.00	0.00	0.00	0.00	0.00		497,251.96
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,656,185.17	0.00	1,656,185.17
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
TOTAL COSTS										
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	142,427.40		142,427.40
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	51,790.04		51,790.04
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	32,210.88		32,210.88
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	2,378.93		2,378.93
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	228,807.25	0.00	228,807.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	228,807.25	0.00	228,807.25
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 Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									22,671.55
	TOTAL COSTS									357,803.69
										609,282.49

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

SELPA: (??)

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

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 MOE requirement.

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: (??)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	_____

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	_____
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u> (d)	_____
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u> (f)	_____

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	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			
1. Total special education expenditures	2,830,788.32		
2. Less: Expenditures paid from federal sources	685,904.01		
3. Expenditures paid from state and local sources	2,144,884.31	1,678,856.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,144,884.31	1,678,856.72	466,027.59
4. Special education unduplicated pupil count	358	362	
5. Per capita state and local expenditures (A3/A4)	5,991.30	4,637.73	1,353.57

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.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2014-15	Actual Expenditures FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	1,013,367.70	609,282.49	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	1,013,367.70	609,282.49	404,085.21
b. Per capita local expenditures (B1a/A4)	2,830.64	1,683.10	1,147.54

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Merritt Merten
Contact Name

760-336-4503
Telephone Number

Fiscal Services Supervisor
Title

mmerten@cuhsd.net
E-mail Address

Criteria and Standards Review

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2014-15)	3,945.05	3,945.05	0.0%	Met
1st Subsequent Year (2015-16)	3,945.05	3,945.05	0.0%	Met
2nd Subsequent Year (2016-17)	3,945.05	3,945.05	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (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 first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	CBEDS Actual (Form 01CSI, Item 3A)	
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%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2014-15)	3,852	4,021	95.8%	Not Met
1st Subsequent Year (2015-16)	3,852	4,021	95.8%	Not Met
2nd Subsequent Year (2016-17)	3,852	4,021	95.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

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

4. CRITERION: LCFF Revenue

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 first interim projections.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2014-15)	34,029,615.19		
1st Subsequent Year (2015-16)	34,841,257.00	37,400,022.00	7.3%	Not Met
2nd Subsequent Year (2016-17)	35,693,690.00	38,263,620.00	7.2%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

see MYP assumptions

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.

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	26,687,004.82	32,933,523.42	81.0%	Not Met
1st Subsequent Year (2015-16)	27,399,167.96	33,213,573.94	82.5%	Not Met
2nd Subsequent Year (2016-17)	28,198,778.31	34,139,544.87	82.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

see MYP assumptions

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	2,596,823.29	2,718,620.43	4.7%	No
1st Subsequent Year (2015-16)	2,530,385.68	2,636,245.54	4.2%	No
2nd Subsequent Year (2016-17)	2,528,983.85	2,636,245.54	4.2%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	1,398,853.24	1,398,853.24	0.0%	No
1st Subsequent Year (2015-16)	1,191,895.36	1,184,780.60	-0.6%	No
2nd Subsequent Year (2016-17)	1,217,401.91	1,209,660.99	-0.6%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	2,134,257.97	2,134,257.97	0.0%	No
1st Subsequent Year (2015-16)	2,134,257.97	2,134,257.97	0.0%	No
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	3,467,796.46	0.6%	No
1st Subsequent Year (2015-16)	3,004,252.24	2,887,118.16	-3.9%	No
2nd Subsequent Year (2016-17)	3,073,350.04	2,959,296.11	-3.7%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	3,979,079.94	4,013,752.93	0.9%	No
1st Subsequent Year (2015-16)	3,848,703.46	3,792,907.83	-1.4%	No
2nd Subsequent Year (2016-17)	3,937,223.63	3,887,730.53	-1.3%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	6,129,934.50	6,251,731.64	2.0%	Met
1st Subsequent Year (2015-16)	5,856,539.01	5,955,284.11	1.7%	Met
2nd Subsequent Year (2016-17)	5,880,643.73	5,980,164.50	1.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	7,425,672.65	7,481,549.39	0.8%	Met
1st Subsequent Year (2015-16)	6,852,955.70	6,680,025.99	-2.5%	Met
2nd Subsequent Year (2016-17)	7,010,573.67	6,847,026.64	-2.3%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code 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).

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,237,938.54	1,244,924.06	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,244,924.06	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	25.6%	29.5%	31.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	8.5%	9.8%	10.6%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2014-15)	414,417.61	33,433,523.42	N/A	Met
1st Subsequent Year (2015-16)	1,553,177.07	33,713,573.94	N/A	Met
2nd Subsequent Year (2016-17)	1,294,979.84	34,639,544.87	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2014-15)	10,796,438.66	Met
1st Subsequent Year (2015-16)	12,349,615.73	Met
2nd Subsequent Year (2016-17)	13,644,595.57	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2014-15)	8,019,129.47	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA		
5% or \$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

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

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

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

	Current Year (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 pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	42,006,514.69	41,802,129.04	42,948,804.66
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	42,006,514.69	41,802,129.04	42,948,804.66
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,260,195.44	1,254,063.87	1,288,464.14
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,260,195.44	1,254,063.87	1,288,464.14

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (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)	10,761,879.96	12,315,057.03	13,610,036.87
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 (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)	10,761,879.96	12,315,057.03	13,610,036.87
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	25.62%	29.46%	31.69%
District's Reserve Standard (Section 10B, Line 7):	1,260,195.44	1,254,063.87	1,288,464.14
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

The General Fund (010) often temporarily lends money to the Cafeteria Fund (130) due to slow turn around time of the State and 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)?

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(2,073,323.53)	(2,108,016.60)	1.7%	34,693.07	Met
1st Subsequent Year (2015-16)	(4,534,234.93)		-100.0%	(4,534,234.93)	Not Met
2nd Subsequent Year (2016-17)	(4,750,199.33)		-100.0%	(4,750,199.33)	Not Met
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)	500,000.00	500,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

see MYP assumptions

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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)

S7. Unfunded Liabilities

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

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

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

No

2. OPEB Liabilities	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	5,053,311.00	5,053,311.00
b. OPEB unfunded actuarial accrued liability (UAAL)	5,053,311.00	5,053,311.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jun 30, 2014	Jun 30, 2014

3. OPEB Contributions	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2014-15)	687,609.00	687,609.00
1st Subsequent Year (2015-16)	687,609.00	687,609.00
2nd Subsequent Year (2016-17)	687,609.00	687,609.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2014-15)	188,512.24	188,512.24
1st Subsequent Year (2015-16)	188,512.24	188,512.24
2nd Subsequent Year (2016-17)	188,512.24	188,512.24
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2014-15)	450,454.00	450,454.00
1st Subsequent Year (2015-16)	450,454.00	450,454.00
2nd Subsequent Year (2016-17)	450,454.00	450,454.00
d. Number of retirees receiving OPEB benefits		
Current Year (2014-15)	34	34
1st Subsequent Year (2015-16)	26	26
2nd Subsequent Year (2016-17)	20	20

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.		
b.		

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)

b. Amount contributed (funded) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Current Year (2014-15)		
a. 1st Subsequent Year (2015-16)		
a. 2nd Subsequent Year (2016-17)		
b. Current Year (2014-15)		
b. 1st Subsequent Year (2015-16)		
b. 2nd Subsequent Year (2016-17)		

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	200.0	200.0	200.0	200.0

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	163.8	163.8	163.8	163.8

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	29.0	30.0	30.0	30.0

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

Dr. Budde retired in June, 2014 and Bryan Thomason is our Superintendent as of July, 2014. Also, we have a employee, Assistant Superintendent of Business and Support Services, Arnold Preciado as of March, 2015.

End of School District Second Interim Criteria and Standards Review

Technical Reviews

SACS2014ALL Financial Reporting Software - 2014.2.0
3/5/2015 4:05:52 PM

13-63115-0000000

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Explanation: Separate Excel spreadsheet provided.

Checks Completed.

2014-2015
Cash Flow

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

RE	OBJ	MGR	2014-2015												FISCAL YEAR TOTALS	ACCRUALS	
			BEGINNING CASH	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY			JUNE
0000	8011	0000	8,707,870.37	11,974,225.88	10,186,397.74	10,977,992.64	10,287,183.21	9,959,170.38	14,956,010.57	12,854,550.97	10,188,773.57	9,298,570.22	9,275,988.54	8,425,116.56	8,425,116.56	3,310,448.24	12,407.00
0000	8012	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0000	8018	0000	1,344,526.00	1,344,526.00	2,420,147.00	2,420,147.00	2,420,147.00	2,420,147.00	2,420,147.00	2,420,147.00	2,420,147.00	2,420,147.00	2,420,147.00	2,420,147.00	2,420,147.00	2,420,147.00	2,420,147.00
0000	8077	0000	2,725,808.19	0.00	0.00	469,414.95	0.00	0.00	1,572,902.73	78,397.54	0.00	0.00	764,848.65	0.00	2,876,563.87	(153,755.68)	1,431,340.50
0000	8077	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE LIMIT SOURCES 8010-8099			34,806,396.18	1,344,526.00	3,748,135.00	2,860,381.95	2,420,147.00	5,321,037.73	2,498,544.54	0.00	2,345,037.48	3,109,896.13	2,345,037.48	2,860,787.82	30,219,227.13	4,988,033.06	0.00
3310	8181	0000	587,774.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3327	8182	0000	98,129.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3080	8285	0000	345,667.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3081	8285	0000	134,750.96	2,715.66	0.00	0.00	0.00	0.00	88,926.77	5,368.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0002	8290	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0014	8290	0000	17,340.18	0.00	0.00	0.00	0.00	0.00	1,572,902.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3010	8290	0000	1,031,201.01	0.00	0.00	0.00	0.00	0.00	224,607.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3185	8290	0000	65,034.71	20,034.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3650	8290	0000	119,208.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4035	8290	0000	167,546.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4045	8290	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4047	8290	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4201	8290	0000	27,960.87	1,208.67	0.00	0.00	0.00	0.00	13,882.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4203	8290	0000	107,018.37	6,660.37	0.00	0.00	0.00	0.00	41,255.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5640	8290	0000	17,000.00	8,006.76	230.36	6,155.28	443.78	332.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5819	8290	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FEDERAL 8100-8298			2,718,820.43	38,684.17	230.36	6,153.28	2,809.78	332.26	313,433.77	119,088.49	40,349.18	0.00	180,330.05	79,557.82	750,998.16	1,967,651.27	0.00

RE	OBJ	MGR	BUDGET STATUS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
R E C E I P T S																	
Mandated Cost Reimbursements	0000	8550	0000	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
				0.00	0.00	0.00	0.00	232,501.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	232,501.00	0.00
Lottery	1100	8550	0000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	29.93%	0.00%	0.00%	25.00%	0.00%	0.00%	54.93%	45.07%
				0.00	0.00	0.00	0.00	0.00	0.00	150,963.57	0.00	0.00	128,115.25	0.00	0.00	277,078.82	227,362.18
Lottery - Instruction	8300	8550	0000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,482.00
Prop 39	6230	8550	0000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	170,601.00	#DIV/0!
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	170,601.00	0.00	0.00	0.00	0.00	170,601.00	(170,601.00)
Cal Health Science Bid Pfl	6378	8590	0000	25.82%	0.00%	0.00%	23.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	49.37%	50.63%
				12,809.78	0.00	0.00	11,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,684.78	25,515.24
CA Partnership Academies	6385	8590	0000	46.72%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.33%	0.00%	0.00%	0.00%	46.72%	53.28%
				39,935.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.33	0.00	0.00	0.00	39,935.01	45,538.08
Special Ed (State PY 6 cto)	8500	8590	0000	0.00%	0.00%	#DIV/0!	#DIV/0!	0.00	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00	#DIV/0!
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Ed-Mental Health	8512	8590	0000	71.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	71.36%	28.64%
				0.00	115,531.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,531.59	46,374.83
Jag Vocational Incentive Grant	7010	8590	0000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	0.00%	0.00%	75.00%	25.00%
				0.00	0.00	0.00	0.00	0.00	0.00	2,700.00	0.00	0.00	0.00	0.00	0.00	2,700.00	900.00
Partnership Academy	7220	8590	0000	23.83%	0.00%	0.00%	0.00%	0.00%	29.77%	0.00%	0.00%	0.00%	0.00%	0.39%	0.00%	54.09%	45.91%
				57,298.48	0.00	0.00	0.00	0.00	71,280.00	0.00	0.00	0.00	0.00	940.00	0.00	128,518.48	169,810.25
Common Core State Standards	7405	8590	0000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00	#DIV/0!
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER STATE																	
8300-8590				1,306,853.24	119,044.25	0.00	11,875.00	232,501.00	71,280.00	153,963.57	170,601.00	0.00	128,115.25	940.00	0.00	892,551.85	408,301.58

RE	OBJ	MGR	BUDGET STATUS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS

OBJ MGR	BUDGET STATUS		D I S B U R S E M E N T S												FISCAL YEAR TOTALS	
	ACTUALS		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS	ACCRUALS
1000	19,224,008.25		382,215.19	1,633,504.94	1,649,698.77	1,676,202.15	1,712,516.69	189.50	3,420,986.79	1,709,408.64	1,709,408.64	1,483,359.48	1,483,359.48	1,398,609.32	18,269,469.59	954,536.66
			2.04%	8.50%	8.56%	8.72%	8.91%	0.00%	17.80%	8.89%	8.89%	7.72%	7.72%	7.28%	95.03%	4.97%
2000	5,748,239.29		317,259.08	438,004.46	441,620.73	456,138.62	529,895.59	445,631.61	455,262.23	517,340.62	517,340.62	432,562.65	432,562.65	298,739.95	5,251,186.41	467,049.88
			5.52%	7.60%	7.66%	7.84%	9.22%	7.75%	7.82%	8.00%	8.00%	7.53%	7.53%	5.20%	91.87%	8.13%
3000	6,284,624.81		180,715.09	446,314.77	498,970.14	503,608.12	515,186.14	169,950.47	848,892.27	516,694.27	516,694.27	473,546.41	473,546.41	522,442.86	5,891,256.45	403,328.36
			2.85%	7.16%	7.94%	8.01%	8.19%	2.70%	13.49%	8.21%	8.21%	7.52%	7.52%	8.31%	93.98%	6.41%
4000	3,487,786.46		70,578.79	354,800.41	394,336.88	317,716.90	170,540.40	112,250.02	137,890.39	120,286.24	120,286.24	419,472.40	419,472.40	419,472.40	2,967,074.47	500,721.99
			2.04%	10.23%	8.76%	4.82%	3.24%	3.89%	3.47%	3.47%	3.47%	12.10%	12.10%	12.10%	85.96%	14.44%
5000	4,199,017.93		370,861.32	210,901.42	350,361.42	407,341.62	165,786.10	204,188.35	207,760.65	179,977.19	179,977.19	201,550.57	201,550.57	201,550.57	2,901,827.17	1,297,180.76
			8.83%	5.02%	8.34%	9.70%	4.42%	4.89%	4.85%	4.29%	4.29%	4.80%	4.80%	4.80%	69.11%	30.89%
Subtotal for SACS Reporting Object Codes 4000-6999	7,696,814.39		441,441.11	565,701.83	654,698.30	725,058.72	356,326.50	316,438.37	345,841.04	300,283.43	300,283.43	621,022.97	621,022.97	621,022.97	5,868,901.64	1,797,912.75
			2.19%	13.11%	8.53%	1.79%	0.00%	0.00%	0.00%	1.28%	1.28%	6.82%	6.82%	6.82%	57.88%	42.12%
6000	1,133,588.89		24,840.00	148,654.15	97,860.95	20,305.65	0.00	0.00	0.00	14,472.00	14,472.00	75,000.00	75,000.00	100,000.00	656,152.46	477,446.43
			2.19%	13.11%	8.53%	1.79%	0.00%	0.00%	0.00%	1.28%	1.28%	6.82%	6.82%	6.82%	57.88%	42.12%
7000	2,025,800.85		579,749.00	78,749.00	138,148.00	138,148.00	138,148.00	138,148.00	138,148.00	0.00	0.00	143,701.24	143,701.24	143,701.24	1,775,341.72	250,458.93
			28.47%	3.70%	6.82%	6.82%	6.82%	6.82%	6.82%	0.00%	0.00%	7.00%	7.00%	7.00%	87.64%	12.36%
TOTAL DISBURSEMENTS	42,093,999.28		1,913,219.47	3,307,729.15	3,442,016.60	3,519,761.26	3,252,042.91	1,070,367.95	5,208,937.33	3,119,708.96	3,119,708.96	3,229,223.05	3,229,223.05	3,303,519.50	37,742,351.27	4,350,735.01
			4.55%	7.86%	8.18%	8.55%	7.85%	2.54%	12.38%	7.44%	7.44%	7.54%	7.54%	7.54%	88.43%	11.57%
NET INCOME	(1,035,094.45)		(333,648.88)	(1,797,725.40)	(445,380.99)	(445,380.99)	(441,695.89)	4,894,665.31	(2,270,088.82)	(2,734,594.39)	(773,669.49)	92,552.19	(733,938.11)	(289,453.25)		
			-2.44%	-4.14%	-5.74%	-5.74%	-5.74%	11.40%	-5.30%	-7.44%	-2.46%	0.28%	-1.94%	-0.74%		

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
Total Compensation		870,186.36	2,516,624.17	2,591,286.64	2,636,248.99	2,757,568.41	615,781.56	4,725,146.29	2,743,443.53	2,743,443.53	2,369,888.84	2,438,795.29	2,413,923.92		
General Disbursement		1,043,836.11	791,104.96	880,726.96	883,512.37	494,474.50	454,586.37	483,786.04	314,735.43	375,263.43	639,724.21	864,724.21	864,724.21		

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
Cash On Hand June 30th	9110	8,707,870.37													
Revolving Cash	9130	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00%
Accounts Receivable	9200	6,219,024.74	6,396,801.55	4,021,907.78	111,081.87	88,419.49	224,062.67	40,804.80	19,696.00	318,629.72	318,629.72	318,629.72	318,629.72	6,219,024.74	0%
Prepaid Expenditures	9310	8,026.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,006.56	127,006.56	127,006.56	127,006.56	8,026.26	0%
Stores	9320	28,558.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,558.70	100%
Accounts Payable Tax Liability	9503	204.62	297.25	1,225.09	1,427.48	602.48	1,427.48	(3,680.69)	779.10	(144.27)	(144.27)	(144.27)	(144.27)	0.00	0%
Accounts Payable	9510	(2,377,662.18)	(33,566.00)	0.00	0.00	0.00	0.00	0.00	0.00	39,510.54	39,510.54	39,510.54	39,510.54	(2,377,662.18)	0%
Health & Welfare Holding	9524	0.00	(165,097.01)	14,743.55	(2,468.27)	13,728.05	(134,262.21)	146,076.80	18,487.87	56,164.77	56,164.77	56,164.77	56,164.77	0.00	0%
Unemployment Holding	9525	1,975.06	315.01	1,017.47	(1,401.90)	421.05	242.29	(508.37)	645.20	92.77	92.77	92.77	92.77	1,975.06	0%
Workers' Comp Holding	9526	0.00	27,984.51	28,091.53	(51,463.89)	30,511.88	6,704.85	(14,962.35)	30,238.71	(20,534.52)	(20,534.52)	(20,534.52)	(20,534.52)	0.00	0%
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
Deferred Revenue	9650	(154,572.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(154,572.57)	0%
TOTAL PRIOR YEAR		12,438,220.38	3,690,004.39	9,697.26	347,266.42	113,663.06	86,174.86	169,630.22	69,619.96	(116,533.87)	(116,533.87)	(116,533.87)	(116,533.87)	3,690,791.31	

ENDING CASH	11,974,225.85	10,186,397.74	10,977,092.64	10,287,183.21	9,659,170.35	14,956,010.57	12,654,550.97	10,189,773.57	9,299,570.22	9,275,588.54	8,425,118.56	8,019,129.47	8,019,129.47	
Beginning Fund Balance July 1, 2014			12,438,220.38											
Change in Fund Balances			(1,035,084.45)											
Estimated Fund Balance June 30, 2015			11,404,125.93											
Estimated Cash @ 6/30/2015														8,019,129.47
Estimated Accounts Receivable @ 6/30/2015														7,701,172.77
Estimated Accounts Payable @ 6/30/2015														(4,350,735.01)
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														11,404,125.93

Beginning Fund Balance July 1, 2014
Change in Fund Balances
Estimated Fund Balance June 30, 2015

Estimated Cash @ 6/30/2015
Estimated Accounts Receivable @ 6/30/2015
Estimated Accounts Payable @ 6/30/2015
Estimated Other Assets/Stores @ 6/30/2015
Revolving Cash @ 6/30/2015
Estimated Ending Fund Balance @ 6/30/2015