

**FOLSOM CORDOVA  
UNIFIED SCHOOL  
DISTRICT**



**Approve 2013/2014  
First Interim Financial Report  
Multiyear Projections  
Cash Flow  
Criteria and Standards  
Period Ending October 31, 2013**

Board Meeting Date: December 12, 2013

2013-14 1st Interim  
 General Fund  
 Multiyear Projections -LCFF Funding  
 Unrestricted/Restricted

	Object Codes	2013-14 Projection	2014-15 Projection	2015-16 Projection
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>				
1. LCFF/Revenue Limit Sources	8010-8099	113,689,374	117,100,055	120,613,055
2. Federal Revenues	8100-8299	7,970,027	7,970,027	7,970,027
3. Other State Revenues	8300-8599	19,759,210	15,940,518	15,940,518
4. Other Local Revenues	8600-8799	4,969,316	4,969,316	4,969,316
5. Other Financing Sources	8910-8999	0	0	0
a. Transfers In	8900-8929	142,099	117,339	117,339
b. Other Sources	8930-8979	0	0	0
c. Contributions	8980-8999	0	0	0
6. Total (Sum lines A1 thru A5c)		<u>146,530,026</u>	<u>146,097,255</u>	<u>149,610,255</u>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>				
1. Certificated Salaries				
a. Base Salaries		71,859,590	71,859,590	74,615,163
b. Step & Column Adjustment		0	1,403,573	1,403,573
c. Cost-of-Living Adjustment		0	0	0
d. Other Adjustments		0	1,352,000	1,000,000
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	<u>71,859,590</u>	<u>74,615,163</u>	<u>77,018,736</u>
2. Classified Salaries				
a. Base Salaries		25,285,799	25,285,799	25,551,141
b. Step & Column Adjustment		0	265,342	265,342
c. Cost-of-Living Adjustment		0	0	0
d. Other Adjustments		0	0	0
e. Total Classified Salaries (Sum lines B1a thru B1d)	2000-2999	<u>25,285,799</u>	<u>25,551,141</u>	<u>25,816,483</u>
3. Employee Benefits	3000-3999	23,246,258	23,711,182	24,185,406
4. Books and Supplies	4000-4999	7,329,525	7,329,525	7,329,525
5. Services and Other Operating Expenditures	5000-5999	13,904,398	14,263,443	14,406,077
6. Capital Outlay	6000-6999	326,450	326,450	326,450
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	2,575,408	652,993	652,993
8. Direct Support/Indirect Costs	7300-7399	-337,518	-338,929	-338,929
9. Other Financing Uses	7600-7699	1,450,000	1,450,000	1,450,000
10. Other Adjustments (Explain in Section F below)		0	7,942,095	0
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		<u>145,639,910</u>	<u>155,503,063</u>	<u>150,846,741</u>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>		<b>890,116.00</b>	<b>-9,405,808.37</b>	<b>-1,236,486.05</b>
<b>D. FUND BALANCE</b>				
1. Net Beginning Fund Balance (Form 011, line F1e) as of Unaudited Actuals		34,323,916.38	35,214,032.38	25,808,224.00
2. Ending Fund Balance (Sum lines C and D1)		<u>35,214,032.38</u>	<u>25,808,224.00</u>	<u>24,571,737.93</u>
3. Components of Ending Fund Balance (Form 011)				
a. Nonspendable		75,000.00	75,000.00	75,000.00
Prepaid Expenditures		0.00	0.00	0.00
b. Restricted		10,394,321.43	8,549,084.43	6,751,979.43
c. Committed		0.00	0.00	0.00
d. Assigned		19,608,754.00	11,236,659.00	9,436,659.00
Common Core/Textbook Adoption		4,867,599.00	4,867,599.00	4,867,599.00
Categorical Sweep for 2014/15		0.00	0.00	0.00
Mandated cost reimbursements		594,060.00	594,060.00	594,060.00
Projected school site carryover		2,200,000.00	2,200,000.00	2,200,000.00
Available as one-time		7,942,095.00	0.00	0.00
Projected dept carryover		1,500,000.00	1,500,000.00	1,500,000.00
Local grants carryover (donor restricted)		2,000,000.00	2,000,000.00	200,000.00
Reserve for structural deficit		0.00	0.00	0.00
IB Program		285,000.00	75,000.00	75,000.00
Folsom SRO's		220,000.00	0.00	0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties		4,770,000.00	4,770,000.00	4,770,000.00
2. Unassigned/Unappropriated Balance		<u>365,956.95</u>	<u>1,177,480.57</u>	<u>3,538,099.50</u>

**NOTES:**

12/5/2013

Assumptions are provided in a separate presentation/document

**2013-14 1st Interim  
General Fund  
Multiyear Projections - LCFF Funding  
Unrestricted**

Description	Object Codes	2013-14 Projection	2014-15 Projection	2015-16 Projection
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>				
1. LCFF/Revenue Limit Sources	8010-8099			
a. Base amount per ADA		6,042.58	6,191.83	6,346.87
b. LCFF/Revenue Limit ADA		18,308.35	18,308.35	18,308.35
c. Total Base LCFF/Revenue Limit (Line A1 a times line A1b)		110,629,680.00	113,362,113.61	116,200,683.93
d. Add Adjustments		0.00	0.00	0.00
e. Total LCFF/Revenue Limit Sources (Sum lines A1c thru A1d)		110,629,680.00	113,362,113.61	116,200,683.93
2. Federal Revenues	8100-8299	300,000.00	300,000.00	300,000.00
3. Other State Revenues	8300-8599	2,388,546.00	2,388,546.00	2,388,546.00
4. Other Local Revenues	8600-8799	3,947,601.00	3,947,601.00	3,947,601.00
5. Other Financing Sources				
a. Transfers In	8900-8929	111,999.00	117,339.00	117,339.00
b. Other Sources	8930-8979	0.00	0.00	0.00
c. Contributions	8980-8999	-21,455,411.00	-21,455,411.00	-21,455,411.00
6. Total (Sum lines A1k thru A5)		<u>95,922,415.00</u>	<u>98,660,188.61</u>	<u>101,498,758.93</u>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>				
1. Certificated Salaries				
a. Base Salaries at Adopted Budget		57,359,327	57,359,327	59,834,185
b. Step & Column Adjustment			1,122,858	1,122,858
c. Cost-of-Living Adjustment		0	0	0
d. Other Adjustments		0	1,352,000	1,000,000
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	<u>57,359,327</u>	<u>59,834,185</u>	<u>61,957,043</u>
2. Classified Salaries				
a. Base Salaries		11,944,826	11,944,826	12,069,193
b. Step & Column Adjustment			124,367	124,367
c. Cost-of-Living Adjustment		0	0	0
d. Other Adjustments		0	0	0
e. Total Classified Salaries (Sum lines B1a thru B1d)	2000-2999	<u>11,944,826</u>	<u>12,069,193</u>	<u>12,193,560</u>
3. Employee Benefits	3000-3999	15,768,836	16,084,212	16,405,897
4. Books and Supplies	4000-4999	2,577,488	2,577,488	2,577,488
5. Services and Other Operating Expenditures	5000-5999	8,749,051	9,056,543	9,147,108
6. Capital Outlay	6000-6999	309,236	309,236	309,236
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299,7400-7499	1,930,915	8,500	8,500
8. Direct Support/Indirect Costs	7300-7399	-2,951,219	-2,960,692	-2,960,692
9. Other Financing Uses	7600-7699	1,300,000	1,300,000	1,300,000
10. Other Adjustments (Explain in Section F below)		0	7,942,095	0
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		<u>96,988,460</u>	<u>106,220,760</u>	<u>100,938,140</u>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>-1,066,045.00</b>	<b>-7,560,571.38</b>	<b>560,618.93</b>
<b>D. FUND BALANCE</b>				
1. Net Beginning Fund Balance (Form 011, line F1e) as of Unaudited Actuals		25,885,755.95	24,819,710.95	17,259,139.57
2. Ending Fund Balance (Sum lines C and D1)		<u>24,819,710.95</u>	<u>17,259,139.57</u>	<u>17,819,758.50</u>
3. Components of Ending Fund Balance (Form 011)				
a. Nonspendable		75,000.00	75,000.00	75,000.00
Prepaid Expenses		0.00	0.00	0.00
b. Restricted		0	0	0
c. Committed		0.00	0.00	0.00
d. Assigned		19,608,754.00	11,236,659.00	9,436,659.00
<i>Common Core/Textbook Adoption</i>		<i>4,867,599.00</i>	<i>4,867,599.00</i>	<i>4,867,599.00</i>
<i>Mandated cost reimbursements</i>		<i>594,060.00</i>	<i>594,060.00</i>	<i>594,060.00</i>
<i>Projected school site carryover</i>		<i>2,200,000.00</i>	<i>2,200,000.00</i>	<i>2,200,000.00</i>
<i>Available as one-time</i>		<i>7,942,095.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Projected dept carryover</i>		<i>1,500,000.00</i>	<i>1,500,000.00</i>	<i>1,500,000.00</i>
<i>Local grants carryover (donor restricted)</i>		<i>2,000,000.00</i>	<i>2,000,000.00</i>	<i>200,000.00</i>
<i>IB Program</i>		<i>285,000.00</i>	<i>75,000.00</i>	<i>75,000.00</i>
<i>Folsom SRO's</i>		<i>220,000.00</i>	<i>0.00</i>	<i>0.00</i>
e. Unassigned/Unappropriated				
1. Designated for Economic Uncertainties		4,770,000.00	4,770,000.00	4,770,000.00
2. Unassigned/Unappropriated Balance		<u>365,956.95</u>	<u>1,177,480.57</u>	<u>3,538,099.50</u>

12/5/2013

Assumptions are provided in a separate presentation/document

**2013-14 1st Interim  
General Fund  
Multiyear Projections - LCFF Funding  
Restricted**

	Object Codes	2013-14 Projection	2014-15 Projection	2015-16 Projection
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>				
1. LCFF/Revenue Limit Sources	8010-8099	3,059,694	3,737,941	4,412,371
2. Federal Revenues	8100-8299	7,670,027	7,670,027	7,670,027
3. Other State Revenues	8300-8599	17,370,664	13,551,972	13,551,972
4. Other Local Revenues	8600-8799	1,021,715	1,021,715	1,021,715
5. Other Financing Sources			0	0
a. Transfers In	8900-8929	30,100	0	0
b. Other Sources	8930-8979	0	0	0
c. Contributions	8980-8999	21,455,411	21,455,411	21,455,411
6. Total (Sum lines A1 thru A5c)		<u>50,607,611</u>	<u>47,437,066</u>	<u>48,111,496</u>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>				
1. Certificated Salaries				
a. Base Salaries		14,500,263	14,500,263	14,780,978
b. Step & Column Adjustment		0	280,715	280,715
c. Cost-of-Living Adjustment		0	0	0
d. Other Adjustments		0	0	0
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	<u>14,500,263</u>	<u>14,780,978</u>	<u>15,061,693</u>
2. Classified Salaries				
a. Base Salaries		13,340,973	13,340,973	13,481,948
b. Step & Column Adjustment		0	140,975	140,975
c. Cost-of-Living Adjustment		0	0	0
d. Other Adjustments		0	0	0
e. Total Classified Salaries (Sum lines B1a thru B1d)	2000-2999	<u>13,340,973</u>	<u>13,481,948</u>	<u>13,622,923</u>
3. Employee Benefits	3000-3999	7,477,422	7,626,970	7,779,509
4. Books and Supplies	4000-4999	4,752,037	4,752,037	4,752,037
5. Services and Other Operating Expenditures	5000-5999	5,155,347	5,206,900	5,258,969
6. Capital Outlay	6000-6999	17,214	17,214	17,214
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	644,493	644,493	644,493
8. Direct Support/Indirect Costs	7300-7399	2,613,701	2,621,763	2,621,763
9. Other Financing Uses	7600-7699	150,000	150,000	150,000
10. Other Adjustments (Explain in Section F below)		0	0	0
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		<u>48,651,450</u>	<u>49,282,303</u>	<u>49,908,601</u>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>		<b>1,956,161.00</b>	<b>-1,845,237.01</b>	<b>-1,797,105.00</b>
<b>D. FUND BALANCE</b>				
1. Net Beginning Fund Balance (Form 011, line F1e) as of Unaudited Actuals		8,438,160.43	10,394,321.43	8,549,084.43
2. Ending Fund Balance (Sum lines C and D1)		<u>10,394,321.43</u>	<u>8,549,084.43</u>	<u>6,751,979.43</u>
3. Components of Ending Fund Balance (Form 011)				
a. Nonspendable		0.00	0.00	0.00
b. Restricted		10,394,321.43	8,549,084.43	6,751,979.43
c. Committed				
d. Assigned				
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties				
2. Unassigned/Unappropriated Balance		0.00	0.00	0.00

**NOTES:**

12/5/2013

Assumptions are provided in a separate presentation/document

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	701,659.00	3.00%	722,709.00	3.00%	744,390.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	44,257.00	2.20%	45,231.00	0.00%	45,231.00
4. Other Local Revenues	8600-8799	4,519.00	0.00%	4,519.00	0.00%	4,519.00
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)		750,435.00	2.93%	772,459.00	2.81%	794,140.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	353,235.00	0.00%	353,235.00	0.00%	353,235.00
2. Classified Salaries	2000-2999	33,860.00	0.00%	33,860.00	0.00%	33,860.00
3. Employee Benefits	3000-3999	68,636.00	2.00%	70,009.00	2.00%	71,409.00
4. Books and Supplies	4000-4999	80,811.00	1.00%	81,619.00	1.00%	82,435.00
5. Services and Other Operating Expenditures	5000-5999	181,775.00	1.00%	183,593.00	1.00%	185,429.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
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	0.00	0.00%	0.00	0.00%	0.00
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 E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		718,317.00	0.56%	722,316.00	0.56%	726,368.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		32,118.00		50,143.00		67,772.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	132,503.83		164,621.83		214,764.83
2. Ending Fund Balance (Sum lines C and D1)		164,621.83		214,764.83		282,536.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	0.07		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	154,621.76		199,151.83		239,629.83
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		5,613.00		32,907.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		164,621.83		214,764.83		282,536.83
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.  Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	309,626.00	0.00%	309,626.00	0.00%	309,626.00
2. Federal Revenues	8100-8299	181,987.00	0.00%	181,987.00	0.00%	181,987.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	347,323.00	-0.44%	345,805.00	0.00%	345,805.00
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)		838,936.00	-0.18%	837,418.00	0.00%	837,418.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	557,407.00	0.00%	557,407.00	0.00%	557,407.00
2. Classified Salaries	2000-2999	144,314.00	0.00%	144,314.00	0.00%	144,314.00
3. Employee Benefits	3000-3999	148,206.00	2.00%	151,170.00	2.00%	154,194.00
4. Books and Supplies	4000-4999	51,635.00	-1.97%	50,618.00	0.00%	50,618.00
5. Services and Other Operating Expenditures	5000-5999	70,577.00	1.00%	71,283.00	0.00%	71,283.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
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	0.00	0.00%	0.00	0.00%	0.00
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 E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		972,139.00	0.27%	974,792.00	0.31%	977,816.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(133,203.00)		(137,374.00)		(140,398.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	998,252.82		865,049.82		727,675.82
2. Ending Fund Balance (Sum lines C and D1)		865,049.82		727,675.82		587,277.82
3. Components of Ending Fund Balance						
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	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	865,049.82		727,675.82		587,277.82
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		865,049.82		727,675.82		587,277.82
<b>E. ASSUMPTIONS</b>						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	52,387.00	0.00%	52,387.00	0.00%	52,387.00
3. Other State Revenues	8300-8599	745,039.00	0.00%	745,039.00	0.00%	745,039.00
4. Other Local Revenues	8600-8799	57,160.00	0.00%	57,160.00	0.00%	57,160.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,733.00	0.00%	1,733.00	0.00%	1,733.00
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)		856,319.00	0.00%	856,319.00	0.00%	856,319.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	14,009.00	0.00%	14,009.00	0.00%	14,009.00
2. Classified Salaries	2000-2999	531,383.00	0.00%	531,383.00	0.00%	531,383.00
3. Employee Benefits	3000-3999	174,733.00	2.63%	179,329.00	2.00%	182,916.00
4. Books and Supplies	4000-4999	67,819.00	1.00%	68,497.00	1.00%	69,182.00
5. Services and Other Operating Expenditures	5000-5999	22,521.00	1.00%	22,746.00	1.00%	22,974.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,733.00	0.00%	1,733.00	0.00%	1,733.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	45,103.00	0.00%	45,103.00	0.00%	45,103.00
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 E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		857,301.00	0.64%	862,800.00	0.52%	867,300.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(982.00)		(6,481.00)		(10,981.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	56,050.00		55,068.00		48,587.00
2. Ending Fund Balance (Sum lines C and D1)		55,068.00		48,587.00		37,606.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	55,068.00		48,587.00		37,606.00
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	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		55,068.00		48,587.00		37,606.00
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.  Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,420,000.00	0.00%	3,420,000.00	0.00%	3,420,000.00
3. Other State Revenues	8300-8599	286,400.00	0.00%	286,400.00	0.00%	286,400.00
4. Other Local Revenues	8600-8799	1,632,500.00	0.00%	1,632,500.00	0.00%	1,632,500.00
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)		5,338,900.00	0.00%	5,338,900.00	0.00%	5,338,900.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	1,959,586.00	0.00%	1,959,586.00	0.00%	1,959,586.00
3. Employee Benefits	3000-3999	659,064.00	2.00%	672,245.00	2.00%	685,690.00
4. Books and Supplies	4000-4999	2,587,450.00	1.00%	2,613,325.00	1.00%	2,639,458.00
5. Services and Other Operating Expenditures	5000-5999	224,087.00	1.00%	226,328.00	1.00%	228,591.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,528.00	0.00%	3,528.00	0.00%	3,528.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	292,415.00	7.96%	315,705.00	0.76%	318,119.00
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 E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,726,130.00	1.13%	5,790,717.00	0.76%	5,834,972.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(387,230.00)		(451,817.00)		(496,072.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	2,073,439.06		1,686,209.06		1,234,392.06
2. Ending Fund Balance (Sum lines C and D1)		1,686,209.06		1,234,392.06		738,320.06
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,686,209.06		1,234,392.06		738,320.06
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	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		1,686,209.06		1,234,392.06		738,320.06
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.  Assumptions are provided in a separate presentation/document.						



Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	650,566.00	0.00%	650,566.00	0.00%	650,566.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	6,000.00	0.00%	6,000.00	0.00%	6,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	650,000.00	0.00%	650,000.00	0.00%	650,000.00
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)		1,306,566.00	0.00%	1,306,566.00	0.00%	1,306,566.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	104,774.00	0.00%	104,774.00	0.00%	104,774.00
3. Employee Benefits	3000-3999	32,189.00	2.00%	32,833.00	2.00%	33,489.00
4. Books and Supplies	4000-4999	202,147.00	-1.45%	199,213.00	-0.33%	198,557.00
5. Services and Other Operating Expenditures	5000-5999	397,050.00	-4.32%	379,908.00	-5.26%	359,908.00
6. Capital Outlay	6000-6999	596,053.00	-5.50%	563,272.00	-3.55%	543,272.00
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	0.00	0.00%	0.00	0.00%	0.00
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 E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,332,213.00	-3.92%	1,280,000.00	-3.13%	1,240,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(25,647.00)		26,566.00		66,566.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	1,478,423.91		1,452,776.91		1,479,342.91
2. Ending Fund Balance (Sum lines C and D1)		1,452,776.91		1,479,342.91		1,545,908.91
3. Components of Ending Fund Balance						
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	0.00		0.00		0.00
2. Other Commitments	9760	1,452,776.91		1,479,342.91		1,545,908.91
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		1,452,776.91		1,479,342.91		1,545,908.91
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.  Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	24,000.00	108.33%	50,000.00	0.00%	50,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	25,000,000.00	0.00%	25,000,000.00	-100.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		25,024,000.00	0.10%	25,050,000.00	-99.80%	50,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	49,774.00	0.00%	49,774.00	0.00%	49,774.00
3. Employee Benefits	3000-3999	19,712.00	2.00%	20,106.00	2.00%	20,508.00
4. Books and Supplies	4000-4999	1,508.00	231.56%	5,000.00	20.00%	6,000.00
5. Services and Other Operating Expenditures	5000-5999	42,950.00	1.00%	43,380.00	27.87%	55,470.00
6. Capital Outlay	6000-6999	5,071,825.00	287.33%	19,644,846.00	-35.02%	12,765,087.00
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	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	250,000.00	0.00%	250,000.00	-100.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,435,769.00	268.17%	20,013,106.00	-35.56%	12,896,839.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		19,588,231.00		5,036,894.00		(12,846,839.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	4,256,085.41		23,844,316.41		28,881,210.41
2. Ending Fund Balance (Sum lines C and D1)		23,844,316.41		28,881,210.41		16,034,371.41
3. Components of Ending Fund Balance						
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	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	23,844,316.41		28,881,210.41		16,034,371.41
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		23,844,316.41		28,881,210.41		16,034,371.41
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.  Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	4,484,520.00	-8.57%	4,100,000.00	-2.44%	4,000,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,887,084.00	-7.26%	1,750,000.00	-100.00%	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)		6,371,604.00	-8.19%	5,850,000.00	-31.62%	4,000,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	488,052.00	0.00%	488,052.00	0.00%	488,052.00
3. Employee Benefits	3000-3999	156,290.00	2.00%	159,416.00	2.00%	162,604.00
4. Books and Supplies	4000-4999	3,063.00	0.00%	3,063.00	0.00%	3,063.00
5. Services and Other Operating Expenditures	5000-5999	135,785.00	-75.00%	33,946.00	-75.00%	8,487.00
6. Capital Outlay	6000-6999	631,952.00	-80.00%	126,391.00	-73.35%	33,681.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,549,607.00	0.00%	3,549,607.00	0.00%	3,549,607.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,750,000.00	0.00%	1,750,000.00	-100.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,714,749.00	-9.00%	6,110,475.00	-30.52%	4,245,494.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(343,145.00)		(260,475.00)		(245,494.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	853,659.13		510,514.13		250,039.13
2. Ending Fund Balance (Sum lines C and D1)		510,514.13		250,039.13		4,545.13
3. Components of Ending Fund Balance						
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	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	510,514.13		250,039.13		4,545.13
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		510,514.13		250,039.13		4,545.13
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.  Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	837,506.00	0.00%	837,506.00	0.00%	837,506.00
5. Other Financing Sources						
a. Transfers In	8900-8929	200,000.00	0.00%	200,000.00	0.00%	200,000.00
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)		1,037,506.00	0.00%	1,037,506.00	0.00%	1,037,506.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	35,000.00	0.00%	35,000.00	0.00%	35,000.00
5. Services and Other Operating Expenditures	5000-5999	71,400.00	-1.96%	70,000.00	0.00%	70,000.00
6. Capital Outlay	6000-6999	1,114,066.00	-30.08%	779,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	39,429.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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 E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,259,895.00	-29.84%	884,000.00	-88.12%	105,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(222,389.00)		153,506.00		932,506.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	5,051,377.74		4,828,988.74		4,982,494.74
2. Ending Fund Balance (Sum lines C and D1)		4,828,988.74		4,982,494.74		5,915,000.74
3. Components of Ending Fund Balance						
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	0.00		0.00		0.00
2. Other Commitments	9760	4,828,988.74		4,982,494.74		5,915,000.74
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		4,828,988.74		4,982,494.74		5,915,000.74
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.  Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	2,706,060.00	0.00%	2,706,060.00	0.00%	2,706,060.00
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)		2,706,060.00	0.00%	2,706,060.00	0.00%	2,706,060.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	119,206.00	0.00%	119,206.00	0.00%	119,206.00
2. Classified Salaries	2000-2999	1,241,779.00	0.00%	1,241,779.00	0.00%	1,241,779.00
3. Employee Benefits	3000-3999	387,815.00	2.00%	395,571.00	2.00%	403,483.00
4. Books and Supplies	4000-4999	158,925.00	0.56%	159,822.00	1.00%	161,421.00
5. Services and Other Operating Expenditures	5000-5999	116,073.00	1.00%	117,234.00	1.00%	118,406.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
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	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	280,916.00	-57.61%	119,072.00	0.00%	119,072.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,304,714.00	-6.60%	2,152,684.00	0.50%	2,163,367.00
<b>C. NET INCREASE (DECREASE) IN NET POSITION</b> (Line A6 minus line B11)						
		401,346.00		553,376.00		542,693.00
<b>D. NET POSITION</b>						
1. Beginning Net Position	9791-9795	1,100,517.46		1,501,863.46		2,055,239.46
2. Ending Net Position (Sum lines C and D1)		1,501,863.46		2,055,239.46		2,597,932.46
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	0.00		0.00		0.00
b. Restricted Net Position	9797	0.00		0.00		0.00
c. Unrestricted Net Position	9790	1,501,863.46		2,055,239.46		2,597,932.46
d. Total Components of Ending Net Position (Line D3d must agree with Line D2)		1,501,863.46		2,055,239.46		2,597,932.46
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	795,000.00	0.00%	795,000.00	0.00%	795,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	600,000.00	0.00%	600,000.00	0.00%	600,000.00
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)		1,395,000.00	0.00%	1,395,000.00	0.00%	1,395,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	773,850.00	0.00%	773,850.00	0.00%	773,850.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
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	0.00	0.00%	0.00	0.00%	0.00
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 E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		773,850.00	0.00%	773,850.00	0.00%	773,850.00
<b>C. NET INCREASE (DECREASE) IN NET POSITION</b> (Line A6 minus line B11)						
		621,150.00		621,150.00		621,150.00
<b>D. NET POSITION</b>						
1. Beginning Net Position	9791-9795	5,837,884.64		6,459,034.64		7,080,184.64
2. Ending Net Position (Sum lines C and D1)		6,459,034.64		7,080,184.64		7,701,334.64
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	0.00		0.00		0.00
b. Restricted Net Position	9797	0.00		0.00		0.00
c. Unrestricted Net Position	9790	6,459,034.64		7,080,184.64		7,701,334.64
d. Total Components of Ending Net Position (Line D3d must agree with Line D2)		6,459,034.64		7,080,184.64		7,701,334.64
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.  Assumptions are provided in a separate presentation/document.						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
<b>A. BEGINNING CASH</b>			12,137,520.97	30,140,311.01	27,858,321.12	28,768,392.09	22,488,571.40	20,235,226.30	17,669,734.84	33,592,007.43	
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		3,111,468.00	4,523,212.94	9,935,470.00	5,600,642.00	5,231,767.90	9,345,662.15	5,231,767.90	5,231,767.90	
Property Taxes	8020-8079		329,611.87	0.00	253.00	0.00	20,543.45	55,088.52	20,685,755.78	132.47	
Miscellaneous Funds	8080-8099		613.86	0.00	0.00	0.00	0.00	0.00	0.00	(249,947.65)	
Federal Revenue	8100-8299		0.00	91,601.59	1,062,001.10	3,392.85	464,062.31	891,761.25	838,534.64	298,067.17	
Other State Revenue	8300-8599		467,217.23	1,003,447.00	3,272,841.52	1,044,833.80	2,948,216.00	961,675.44	1,869,246.18	1,168,406.36	
Other Local Revenue	8600-8799		40,390.14	197,908.91	384,282.18	400,009.57	308,433.18	267,119.18	383,945.30	516,535.50	
Interfund Transfers In	8910-8929		0.00	0.00	30,100.00	30,694.00	0.00	0.00	34,804.91	0.00	
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL RECEIPTS</b>			3,949,301.10	5,816,170.44	14,684,947.80	7,079,572.22	8,973,022.84	11,521,306.54	29,044,054.71	6,964,961.75	
<b>C. DISBURSEMENTS</b>											
Certificated Salaries	1000-1999		470,576.57	6,636,912.54	6,831,434.23	6,897,744.83	6,786,342.26	7,868,227.82	6,962,819.05	6,922,298.05	
Classified Salaries	2000-2999		774,554.65	2,110,127.80	2,170,391.74	2,245,415.37	2,324,393.89	2,384,401.11	2,311,166.62	2,224,227.98	
Employee Benefits	3000-3999		364,314.98	2,072,093.31	2,107,973.63	2,125,634.39	2,249,609.74	2,406,976.15	2,235,564.64	2,257,144.92	
Books and Supplies	4000-4999		138,638.62	669,208.79	341,912.38	703,268.86	418,713.33	491,821.91	905,322.24	603,930.37	
Services	5000-5999		419,205.96	1,072,451.69	983,677.82	2,198,509.25	921,300.75	925,146.35	1,022,065.13	1,095,535.61	
Capital Outlay	6000-6599		0.00	40,564.31	3,712.98	1,067.62	33,893.79	14,968.37	11,510.85	56,275.10	
Other Outgo	7000-7499		(5,963.00)	0.00	0.00	(64,759.40)	0.00	0.00	(241,578.01)	0.00	
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	1,655.28	129,810.94	
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL DISBURSEMENTS</b>			2,161,327.78	12,601,358.44	12,439,102.78	14,106,880.92	12,734,253.76	14,091,541.71	13,208,525.80	13,289,222.97	
<b>D. BALANCE SHEET TRANSACTIONS</b>											
<b>Assets</b>											
Cash Not In Treasury	9111-9199	12,585,075.57	(51,433.90)	86,019.51	161,582.95	(22,990.41)	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	25,413,940.85	17,664,390.39	4,608,209.34	138,460.73	828,157.80	1,513,918.55	4,166.98	102,121.53	49,433.00	
Due From Other Funds	9310	366,293.23	139,193.00	212,516.69	13,664.70	918.84	0.00	0.00	0.00	0.00	
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	3,392.10	0.00	0.00	3,392.10	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>SUBTOTAL ASSETS</b>			38,368,701.75	17,752,149.49	4,906,745.54	317,100.48	806,086.23	1,513,918.55	4,166.98	102,121.53	49,433.00
<b>Liabilities</b>											
Accounts Payable	9500-9599	2,383,667.76	1,517,088.59	403,138.27	9,555.99	63,852.49	6,032.73	(576.73)	15,377.85	(4,501.58)	
Due To Other Funds	9610	1,275,350.77	20,244.18	409.16	1,257,551.70	(5,254.27)	0.00	0.00	0.00	0.00	
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues	9650	385,766.84	0.00	0.00	385,766.84	0.00	0.00	0.00	0.00	0.00	
<b>SUBTOTAL LIABILITIES</b>			4,044,785.37	1,537,332.77	403,547.43	1,652,874.53	58,598.22	6,032.73	(576.73)	15,377.85	(4,501.58)
<b>Nonoperating</b>											
Suspense Clearing	9910										
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>			34,323,916.38	16,214,816.72	4,503,198.11	(1,335,774.05)	747,488.01	1,507,885.82	4,743.71	86,743.68	53,934.58
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			18,002,790.04	(2,281,989.89)	910,070.97	(6,279,820.69)	(2,253,345.10)	(2,565,491.46)	15,922,272.59	(6,270,326.64)	
<b>F. ENDING CASH (A + E)</b>			30,140,311.01	27,858,321.12	28,768,392.09	22,488,571.40	20,235,226.30	17,669,734.84	33,592,007.43	27,321,680.79	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		27,321,680.79	25,794,238.95	31,794,791.05	18,294,554.45				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment	8010-8019	9,345,662.15	3,243,696.10	104,635.36	4,113,894.36	12,346,972.24	77,366,619.00	77,366,619.00
	Property Taxes	8020-8079	37,107.30	15,536,411.45	471,498.03	402,302.13	0.00	37,538,704.00	37,538,704.00
	Miscellaneous Funds	8080-8099	0.00	(962,505.95)	0.00	(4,109.26)	0.00	(1,215,949.00)	(1,215,949.00)
	Federal Revenue	8100-8299	1,833,198.11	182,514.49	818,718.61	252,718.60	1,233,456.28	7,970,027.00	7,970,027.00
	Other State Revenue	8300-8599	1,390,191.87	1,336,269.23	92,846.59	25,678.32	4,178,340.46	19,759,210.00	19,759,210.00
	Other Local Revenue	8600-8799	438,647.00	516,554.16	472,237.13	483,195.43	560,058.32	4,969,316.00	4,969,316.00
	Interfund Transfers In	8910-8929	0.00	29,346.02	0.00	17,154.07	0.00	142,099.00	142,099.00
	All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			13,044,806.43	19,882,285.50	1,959,935.72	5,290,833.65	18,318,827.30	146,530,026.00	146,530,026.00
C. DISBURSEMENTS									
	Certificated Salaries	1000-1999	6,971,936.07	6,991,879.04	7,002,281.60	991,117.19	526,020.75	71,859,590.00	71,859,590.00
	Classified Salaries	2000-2999	2,288,658.84	2,316,230.46	2,269,166.43	1,459,665.60	407,398.51	25,285,799.00	25,285,799.00
	Employee Benefits	3000-3999	2,268,815.27	2,282,619.79	2,265,808.63	466,545.41	143,157.14	23,246,258.00	23,246,258.00
	Books and Supplies	4000-4999	536,478.46	1,050,866.10	566,656.70	667,751.87	234,955.37	7,329,525.00	7,329,525.00
	Services	5000-5999	1,495,266.66	1,172,986.36	1,176,331.31	664,999.57	756,921.54	13,904,398.00	13,904,398.00
	Capital Outlay	6000-6599	80,761.05	10,467.54	6,435.14	30,888.17	35,905.08	326,450.00	326,450.00
	Other Outgo	7000-7499	70,450.98	40,029.32	2,104,853.12	(407,203.94)	742,060.93	2,237,890.00	2,237,890.00
	Interfund Transfers Out	7600-7629	869,488.70	0.00	0.00	449,045.08	0.00	1,450,000.00	1,450,000.00
	All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			14,581,856.03	13,865,078.61	15,391,532.93	4,322,808.95	2,846,419.32	145,639,910.00	145,639,910.00
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
	Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	173,178.15	
	Accounts Receivable	9200-9299	8,181.75	47,128.85	8,569.38	17,440.55	(18,704,345.71)	6,285,833.14	
	Due From Other Funds	9310	0.00	0.00	0.00	0.00	(304,225.00)	62,068.23	
	Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	
	Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	3,392.10	
	Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL ASSETS			8,181.75	47,128.85	8,569.38	17,440.55	(19,008,570.71)	6,524,471.62	
<u>Liabilities</u>									
	Accounts Payable	9500-9599	(1,426.01)	63,783.64	77,208.77	0.00	(2,846,419.32)	(696,885.31)	
	Due To Other Funds	9610	0.00	0.00	0.00	0.00	(304,225.00)	968,725.77	
	Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	
	Deferred Revenues	9650	0.00	0.00	0.00	0.00	(385,518.41)	248.43	
SUBTOTAL LIABILITIES			(1,426.01)	63,783.64	77,208.77	0.00	(3,536,162.73)	272,088.89	
<u>Nonoperating</u>									
	Suspense Clearing	9910						0.00	
TOTAL BALANCE SHEET TRANSACTIONS			9,607.76	(16,654.79)	(68,639.39)	17,440.55	(15,472,407.98)	6,252,382.73	
E. NET INCREASE/DECREASE (B - C + D)			(1,527,441.84)	6,000,552.10	(13,500,236.60)	985,465.25	0.00	7,142,498.73	890,116.00
F. ENDING CASH (A + E)			25,794,238.95	31,794,791.05	18,294,554.45	19,280,019.70			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								19,280,019.70	



	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			19,280,019.70	24,247,998.29	20,047,931.71	20,083,392.85	12,859,952.40	9,459,352.24	6,662,475.78	22,351,685.55	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		3,088,617.60	4,489,994.79	9,862,504.61	5,559,511.28	5,472,251.11	9,775,244.44	5,472,251.11	5,472,251.11	
	8020-8079		339,425.84	0.00	260.53	0.00	21,159.79	56,741.29	21,306,369.72	136.45	
	8080-8099		634.34	0.00	0.00	0.00	0.00	0.00	0.00	(257,446.51)	
	8100-8299		0.00	79,859.15	1,206,313.95	3,022.76	455,057.63	874,457.49	822,263.69	292,283.47	
	8300-8599		384,231.78	825,218.34	2,735,799.96	865,629.29	2,348,642.42	766,101.17	1,489,100.82	930,789.59	
	8600-8799		41,332.50	202,526.40	403,481.34	421,640.37	304,807.85	263,979.46	379,432.40	510,464.14	
	8910-8929		0.00	0.00	24,855.26	25,345.76	0.00	0.00	28,740.38	0.00	
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			3,854,242.06	5,597,598.68	14,233,215.65	6,875,149.46	8,601,918.80	11,736,523.85	29,498,158.12	6,948,478.25	
C. DISBURSEMENTS											
	1000-1999		5,253,878.59	6,891,415.76	7,093,396.70	7,162,250.08	7,046,575.60	8,169,947.82	7,229,819.68	7,187,744.84	
	2000-2999		3,959,520.61	2,132,270.88	2,193,167.22	2,268,978.12	2,348,785.42	2,409,422.34	2,335,419.34	2,247,568.40	
	3000-3999		371,601.27	2,113,535.11	2,150,133.03	2,168,147.01	2,294,601.86	2,455,115.59	2,280,275.86	2,302,287.75	
	4000-4999		151,879.18	733,120.99	374,566.42	770,433.94	458,702.19	538,792.93	991,784.25	661,608.22	
	5000-5999		430,030.85	1,100,144.94	1,009,078.71	2,255,279.97	945,090.92	949,035.82	1,048,457.28	1,123,824.94	
	6000-6599		0.00	40,564.31	3,712.98	1,067.62	33,893.79	14,968.37	11,510.85	56,275.10	
	7000-7499		(836.84)	0.00	0.00	(9,088.29)	0.00	0.00	(33,902.90)	0.00	
	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	1,655.28	129,810.94	
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			10,166,073.66	13,011,051.99	12,824,055.06	14,617,068.45	13,127,649.78	14,537,282.87	13,865,019.64	13,709,120.19	
D. BALANCE SHEET TRANSACTIONS											
Assets											
	9111-9199	19,280,019.70	(51,433.90)	86,019.51	161,582.95	(22,990.41)	0.00	0.00	0.00	0.00	
	9200-9299	18,704,345.71	13,221,228.49	3,449,096.59	103,633.41	619,849.50	1,133,119.38	3,118.85	76,434.69	36,999.01	
	9310	304,225.00	139,193.00	212,516.69	13,664.70	918.84	0.00	0.00	0.00	0.00	
	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9330	0.00	0.00	0.00	3,392.10	0.00	0.00	0.00	0.00	0.00	
	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL ASSETS			38,288,590.41	13,308,987.59	3,747,632.79	282,273.16	597,777.93	1,133,119.38	3,118.85	76,434.69	36,999.01
Liabilities											
	9500-9599	2,846,419.32	2,008,933.22	533,836.90	12,654.07	84,553.66	7,988.56	(763.71)	20,363.40	(5,961.01)	
	9610	304,225.00	20,244.18	409.16	1,257,551.70	(5,254.27)	0.00	0.00	0.00	0.00	
	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9650	385,518.41	0.00	0.00	385,766.84	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL LIABILITIES			3,536,162.73	2,029,177.40	534,246.06	1,655,972.61	79,299.39	7,988.56	(763.71)	20,363.40	(5,961.01)
Nonoperating											
	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET TRANSACTIONS			34,752,427.68	11,279,810.19	3,213,386.73	(1,373,699.45)	518,478.54	1,125,130.82	3,882.56	56,071.29	42,960.02
E. NET INCREASE/DECREASE (B - C + D)			4,967,978.59	(4,200,066.58)	35,461.14	(7,223,440.45)	(3,400,600.16)	(2,796,876.46)	15,689,209.77	(6,717,681.92)	
F. ENDING CASH (A + E)			24,247,998.29	20,047,931.71	20,083,392.85	12,859,952.40	9,459,352.24	6,662,475.78	22,351,685.55	15,634,003.63	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
		15,634,003.63	13,846,187.23	19,679,758.08	7,518,294.81				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	9,775,244.44	3,392,795.69	109,445.02	4,302,993.35	12,914,512.61		79,687,617.16	79,687,617.16
Property Taxes	8020-8079	38,220.59	16,002,534.78	485,643.91	414,372.02	0.00		38,664,864.92	38,664,864.92
Miscellaneous Funds	8080-8099	0.00	(991,382.77)	0.00	(4,232.52)	0.00		(1,252,427.46)	(1,252,427.46)
Federal Revenue	8100-8299	1,797,626.69	178,972.97	802,832.17	247,814.77	1,209,522.26		7,970,027.00	7,970,027.00
Other State Revenue	8300-8599	1,107,470.96	1,064,514.47	73,964.54	20,456.06	3,328,598.60		15,940,518.00	15,940,518.00
Other Local Revenue	8600-8799	433,491.15	510,482.58	466,686.46	477,515.96	553,475.39		4,969,316.00	4,969,316.00
Interfund Transfers In	8910-8929	0.00	24,232.67	0.00	14,164.93	0.00		117,339.00	117,339.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	
<b>TOTAL RECEIPTS</b>		<b>13,152,053.83</b>	<b>20,182,150.39</b>	<b>1,938,572.10</b>	<b>5,473,084.57</b>	<b>18,006,108.86</b>	<b>0.00</b>	<b>146,097,254.62</b>	<b>146,097,254.62</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	7,239,286.31	7,259,994.02	7,270,795.49	1,029,123.23	546,191.88		79,380,420.00	79,380,420.00
Classified Salaries	2000-2999	2,312,675.37	2,340,536.32	2,292,978.42	1,474,982.92	411,673.64		28,727,979.00	28,727,979.00
Employee Benefits	3000-3999	2,314,191.50	2,328,272.12	2,311,124.73	475,876.34	146,020.28		23,711,182.45	23,711,182.45
Books and Supplies	4000-4999	587,714.37	1,151,228.15	620,774.76	731,525.02	257,394.58		8,029,525.00	8,029,525.00
Services	5000-5999	1,533,877.99	1,203,275.65	1,206,706.97	682,171.48	776,467.04		14,263,442.56	14,263,442.56
Capital Outlay	6000-6599	80,761.05	10,467.54	6,435.14	30,887.96	35,905.08		326,449.79	326,449.79
Other Outgo	7000-7499	9,887.04	5,617.69	295,393.69	(57,146.55)	104,140.34		314,064.18	314,064.18
Interfund Transfers Out	7600-7629	869,488.70	0.00	0.00	449,045.08	0.00		1,450,000.00	1,450,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	
<b>TOTAL DISBURSEMENTS</b>		<b>14,947,882.33</b>	<b>14,299,391.49</b>	<b>14,004,209.20</b>	<b>4,816,465.48</b>	<b>2,277,792.84</b>	<b>0.00</b>	<b>156,203,062.98</b>	<b>156,203,062.98</b>
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<u>Assets</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		173,178.15	
Accounts Receivable	9200-9299	6,123.77	35,274.43	6,413.91	13,053.69	(18,391,627.27)		312,718.45	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	(304,225.00)		62,068.23	
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		3,392.10	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
<b>SUBTOTAL ASSETS</b>		<b>6,123.77</b>	<b>35,274.43</b>	<b>6,413.91</b>	<b>13,053.69</b>	<b>(18,695,852.27)</b>	<b>0.00</b>	<b>551,356.93</b>	
<u>Liabilities</u>									
Accounts Payable	9500-9599	(1,888.33)	84,462.48	102,240.08	0.00	(2,277,792.84)		568,626.48	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	(304,225.00)		968,725.77	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	(385,518.41)		248.43	
<b>SUBTOTAL LIABILITIES</b>		<b>(1,888.33)</b>	<b>84,462.48</b>	<b>102,240.08</b>	<b>0.00</b>	<b>(2,967,536.25)</b>	<b>0.00</b>	<b>1,537,600.68</b>	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		<b>8,012.10</b>	<b>(49,188.05)</b>	<b>(95,826.17)</b>	<b>13,053.69</b>	<b>(15,728,316.02)</b>	<b>0.00</b>	<b>(986,243.75)</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		<b>(1,787,816.40)</b>	<b>5,833,570.85</b>	<b>(12,161,463.27)</b>	<b>669,672.78</b>	<b>0.00</b>	<b>0.00</b>	<b>(11,092,052.11)</b>	<b>(10,105,808.36)</b>
<b>F. ENDING CASH (A + E)</b>									
		<b>13,846,187.23</b>	<b>19,679,758.08</b>	<b>7,518,294.81</b>	<b>8,187,967.59</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								<b>8,187,967.59</b>	

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals		
Current Year (2013-14)	18,308.35	18,308.35	0.0%	Met
1st Subsequent Year (2014-15)	18,308.35	18,308.35	0.0%	Met
2nd Subsequent Year (2015-16)	18,308.35	18,308.35	0.0%	Met

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2013-14)	19,117	19,224	0.6%	Met
1st Subsequent Year (2014-15)	19,117	19,224	0.6%	Met
2nd Subsequent Year (2015-16)	19,117	19,224	0.6%	Met

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	17,933	18,893	94.9%
Second Prior Year (2011-12)	18,312	19,154	95.6%
First Prior Year (2012-13)	18,304	19,117	95.7%
Historical Average Ratio:			95.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	18,304	19,224	95.2%	Met
1st Subsequent Year (2014-15)	18,304	19,224	95.2%	Met
2nd Subsequent Year (2015-16)	18,304	19,224	95.2%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**4. CRITERION: LCFF/Revenue Limit**

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

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

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2013-14)	100,156,051.00	114,908,509.00	14.7%	Not Met
1st Subsequent Year (2014-15)	101,675,644.00	118,224,399.00	16.3%	Not Met
2nd Subsequent Year (2015-16)	101,968,577.00	121,642,856.00	19.3%	Not Met

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

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

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

**Explanation:**  
(required if NOT met)

Due to all of the unknowns from the State at the time of budget adoption many resources codes that are now under LCFF were still budgeted as State revenue under Tier 3 and not LCFF/Revenue Limit.

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	78,856,707.47	85,974,346.32	91.7%
Second Prior Year (2011-12)	77,988,309.01	86,797,578.17	89.9%
First Prior Year (2012-13)	82,671,669.71	92,325,423.76	89.5%
Historical Average Ratio:			90.4%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>87.4% to 93.4%</b>	<b>87.4% to 93.4%</b>	<b>87.4% to 93.4%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	85,072,989.00	95,688,460.00	88.9%	Met
1st Subsequent Year (2014-15)	87,987,590.00	104,920,760.00	83.9%	Not Met
2nd Subsequent Year (2015-16)	90,556,500.00	99,638,140.00	90.9%	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)

In 2014/15 there is an "Other Adjustment" of \$7,942,095 for one-time expenses that will be spent after agreement is reached with all the bargaining units.

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2013-14)	7,514,089.00	7,970,027.00	6.1%	Yes
1st Subsequent Year (2014-15)	7,514,089.00	7,970,027.00	6.1%	Yes
2nd Subsequent Year (2015-16)	7,514,089.00	7,970,027.00	6.1%	Yes

**Explanation:**  
(required if Yes)  
Carryover is not budeted at budget development.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2013-14)	29,517,539.00	19,759,210.00	-33.1%	Yes
1st Subsequent Year (2014-15)	29,517,539.00	15,940,518.00	-46.0%	Yes
2nd Subsequent Year (2015-16)	29,517,539.00	15,940,518.00	-46.0%	Yes

**Explanation:**  
(required if Yes)  
Due to all of the unknowns from the State at the time of budget adoption many resources codes that are now under LCFF were still budgeted as State revenue under Tier 3 and not LCFF/Revenue Limit but have since been moved.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2013-14)	4,631,624.00	4,969,316.00	7.3%	Yes
1st Subsequent Year (2014-15)	4,631,624.00	4,969,316.00	7.3%	Yes
2nd Subsequent Year (2015-16)	4,631,624.00	4,969,316.00	7.3%	Yes

**Explanation:**  
(required if Yes)  
Donations & Misc income are budgeted as received.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2013-14)	5,409,044.00	7,329,525.00	35.5%	Yes
1st Subsequent Year (2014-15)	6,109,044.00	7,329,525.00	20.0%	Yes
2nd Subsequent Year (2015-16)	5,409,044.00	7,329,525.00	35.5%	Yes

**Explanation:**  
(required if Yes)  
Carryover is not budeted at budget development.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2013-14)	15,503,777.00	13,904,398.00	-10.3%	Yes
1st Subsequent Year (2014-15)	15,638,915.00	14,263,443.00	-8.8%	Yes
2nd Subsequent Year (2015-16)	15,585,405.00	14,406,077.00	-7.6%	Yes

**Explanation:**  
(required if Yes)  
Categorical money that did not have a plan submitted at Adopted budget was accounted for in a 5865 object code. Some of those amounts now have plans submitted and budgeted correctly.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2013-14)	41,663,252.00	32,698,553.00	-21.5%	Not Met
1st Subsequent Year (2014-15)	41,663,252.00	28,879,861.00	-30.7%	Not Met
2nd Subsequent Year (2015-16)	41,663,252.00	28,879,861.00	-30.7%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2013-14)	20,912,821.00	21,233,923.00	1.5%	Met
1st Subsequent Year (2014-15)	21,747,959.00	21,592,968.00	-0.7%	Met
2nd Subsequent Year (2015-16)	20,994,449.00	21,735,602.00	3.5%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

Carryover is not budeted at budget development.

**Explanation:**

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

Due to all of the unknowns from the State at the time of budget adoption many resources codes that are now under LCFF were still budgeted as State revenue under Tier 3 and not LCFF/Revenue Limit but have since been moved.

**Explanation:**

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

Donations & Misc income are budgeted as received.

- 1b. STANDARD MET - Projected total operating expenditures have not changed since budget adoption 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 sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,419,231.25	4,630,100.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		4,191,000.00	

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.5%	3.8%	5.5%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.2%</b>	<b>1.3%</b>	<b>1.8%</b>

**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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	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)		
Current Year (2013-14)	(1,066,045.00)	96,988,460.00	1.1%	Met
1st Subsequent Year (2014-15)	(7,560,571.39)	106,220,760.00	7.1%	Not Met
2nd Subsequent Year (2015-16)	560,618.93	100,938,140.00	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 NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

**Explanation:**  
(required if NOT met)

In 2014/15 there is an "Other Adjustment" of \$7,942,095 for one-time expenses that will be spent after agreement is reached with all the bargaining units.

**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 011, Line F2.) (Form MYPI, Line D2)	Status
Current Year (2013-14)	35,214,032.38	Met
1st Subsequent Year (2014-15)	25,808,223.99	Met
2nd Subsequent Year (2015-16)	24,571,737.92	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2013-14)	19,280,019.70	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	18,304	18,304	18,304
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

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

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

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

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	145,639,910.00	155,503,063.00	150,846,741.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	145,639,910.00	155,503,063.00	150,846,741.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,369,197.30	4,665,091.89	4,525,402.23
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>4,369,197.30</b>	<b>4,665,091.89</b>	<b>4,525,402.23</b>

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,770,000.00	4,770,000.00	4,770,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	365,956.95	1,177,480.56	3,538,099.49
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.02)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	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)	5,135,956.93	5,947,480.56	8,308,099.49
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.53%	3.82%	5.51%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>4,369,197.30</b>	<b>4,665,091.89</b>	<b>4,525,402.23</b>
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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2013-14)	(18,924,933.00)	(21,455,411.00)	13.4%	2,530,478.00	Not Met
1st Subsequent Year (2014-15)	(18,524,933.00)	(21,455,411.00)	15.8%	2,930,478.00	Not Met
2nd Subsequent Year (2015-16)	(18,524,933.00)	(21,455,411.00)	15.8%	2,930,478.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2013-14)	119,610.00	142,099.00	18.8%	22,489.00	Not Met
1st Subsequent Year (2014-15)	119,610.00	117,339.00	-1.9%	(2,271.00)	Met
2nd Subsequent Year (2015-16)	119,610.00	117,339.00	-1.9%	(2,271.00)	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2013-14)	1,810,192.00	1,450,000.00	-19.9%	(360,192.00)	Not Met
1st Subsequent Year (2014-15)	2,410,192.00	1,450,000.00	-39.8%	(960,192.00)	Not Met
2nd Subsequent Year (2015-16)	2,410,192.00	1,450,000.00	-39.8%	(960,192.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

Contributions to restricted resources changed with the elimination of Tier 3 funding and LCFF implementation.

1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

Funding for a project in resource 8150 is coming from fund 63.



- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

Adult Ed and Deferred Maintenance are now part of LCFF funding and we will be making a transfer out to Fund 11 in order to still continue with the program and fund. There is also an additional amount to be transferred to the Retiree Benefit fund.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	6	FD 01-Object 8972	FD 01/40-Objects 7438/7439	2,277,713
Certificates of Participation	11	FD 40-Object 8971	FD 12/13/25-Objects 7438/7439	24,102,349
General Obligation Bonds	13	FD 21-Object 8951	FD 51-Objects 7438/7439	203,667,596
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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


Type of Commitment (continued)	Prior Year (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	450,428	507,329	510,265	510,265
Certificates of Participation	3,561,841	3,554,867	3,557,939	3,554,695
General Obligation Bonds	11,581,190	11,995,896	12,395,040	12,772,077
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

<b>Total Annual Payments:</b>	15,593,459	16,058,092	16,463,244	16,837,037
<b>Has total annual payment increased over prior year (2012-13)?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Payments are based on the amortization schedule and will be paid from their current funding.

**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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

**Explanation:**  
(Required if Yes)

One time money in designated reserves may be used to payoff some of the leases.

**S7. Unfunded Liabilities**

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	24,276,708.00	24,276,708.00
b. OPEB unfunded actuarial accrued liability (UAAL)	24,276,708.00	24,276,708.00

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.	Jul 01, 2012	Jul 01, 2012

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2013-14)	26,896,120.00	26,896,120.00
1st Subsequent Year (2014-15)	28,172,487.00	28,172,487.00
2nd Subsequent Year (2015-16)	29,410,014.00	29,410,014.00

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

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

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2013-14)	1,648,344.00	1,648,344.00
1st Subsequent Year (2014-15)	1,714,278.00	1,714,278.00
2nd Subsequent Year (2015-16)	1,782,849.00	1,782,849.00

d. Number of retirees receiving OPEB benefits

Current Year (2013-14)	170	185
1st Subsequent Year (2014-15)	170	185
2nd Subsequent Year (2015-16)	170	185

4. Comments:

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

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

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

No
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- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
 

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

n/a
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2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	0.00	0.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2013-14)	0.00	0.00
1st Subsequent Year (2014-15)	0.00	0.00
2nd Subsequent Year (2015-16)	0.00	0.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2013-14)	0.00	0.00
1st Subsequent Year (2014-15)	0.00	0.00
2nd Subsequent Year (2015-16)	0.00	0.00

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	870.6	909.6	909.6	909.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

633,182
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Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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7. Amount included for any tentative salary schedule increases

0	0	0
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes		
6,039,073	6,039,073	6,039,073
70.0%	70.0%	70.0%
2.5%	2.5%	2.5%

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

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

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

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
1,253,601	1,253,601	1,253,601

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	No	No
Yes	No	No

**Certificated (Non-management) - Other**

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	727.7	738.6	738.6	738.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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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

214,014

7. Amount included for any tentative salary schedule increases

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	0	0	0



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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
2,212,245	2,212,245	2,212,245
70.0%	70.0%	70.0%
-2.0%	2.0%	2.0%

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

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

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
265,342	265,342	265,342

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	No	No
Yes	No	No

**Classified (Non-management) - Other**

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

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

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

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

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

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	82.0	83.0	83.0	83.0

1a. Have any salary and benefit negotiations been settled since budget adoption?  
If Yes, complete question 2.  
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?  
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	669,026	669,026	669,026
3. Percent of H&W cost paid by employer	70.0%	70.0%	70.0%
4. Percent projected change in H&W cost over prior year	2.0%	2.0%	2.0%

**Management/Supervisor/Confidential Step and Column Adjustments**

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	149,972	149,972	149,972
3. Percent change in step and column over prior year			

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	19,200	19,200	19,200
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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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
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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.

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**ADDITIONAL FISCAL INDICATORS**

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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)

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

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