

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

Signed: [Signature] Date: 12/10/14
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2014

Signed: [Signature]
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Rick Blanckmeister

Telephone: (831) 624-1546 X 2050

Title: Chief Business Official

E-mail: rblanckmeister@carmelunified.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	42,657,613.00	1.80%	43,424,356.00	1.80%	44,206,434.00
2. Federal Revenues	8100-8299	664,472.00	0.00%	664,472.00	0.00%	664,472.00
3. Other State Revenues	8300-8599	611,553.00	-12.82%	533,155.00	0.00%	533,155.00
4. Other Local Revenues	8600-8799	1,358,211.28	0.00%	1,358,211.28	0.00%	1,358,211.28
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)		45,291,849.28	1.52%	45,980,194.28	1.70%	46,762,272.28
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,263,654.37		19,552,609.18
b. Step & Column Adjustment				288,954.81		293,289.13
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,263,654.37	1.50%	19,552,609.18	1.50%	19,845,898.31
2. Classified Salaries						
a. Base Salaries				7,583,633.10		7,697,387.60
b. Step & Column Adjustment				113,754.50		115,460.82
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,583,633.10	1.50%	7,697,387.60	1.50%	7,812,848.42
3. Employee Benefits	3000-3999	8,546,241.32	5.53%	9,018,848.46	5.25%	9,492,338.00
4. Books and Supplies	4000-4999	3,016,525.22	5.60%	3,185,456.73	8.19%	3,446,502.40
5. Services and Other Operating Expenditures	5000-5999	4,612,606.06	6.09%	4,893,396.01	-9.62%	4,422,485.15
6. Capital Outlay	6000-6999	101,207.34	-1.19%	100,000.00	0.00%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	393,559.78	-7.70%	363,269.88	-1.67%	357,200.00
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	4,735,543.03	-72.86%	1,285,000.00	0.00%	1,285,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		48,252,970.22	-4.47%	46,095,967.86	1.45%	46,762,272.28
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,961,120.94)		(115,773.58)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,491,991.83		13,530,870.89		13,415,097.31
2. Ending Fund Balance (Sum lines C and D1)		13,530,870.89		13,415,097.31		13,415,097.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	115,773.58		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	10,997,448.79		11,105,298.91		11,071,983.69
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,412,648.52		2,304,798.40		2,338,113.62
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,530,870.89		13,415,097.31		13,415,097.31

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,412,648.52		2,304,798.40		2,338,113.62
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		2,412,648.52		2,304,798.40		2,338,113.62
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		2,377.62		2,377.62		2,377.62
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		48,252,970.22		46,095,967.86		46,762,272.28
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		48,252,970.22		46,095,967.86		46,762,272.28
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,447,589.11		1,382,879.04		1,402,868.17
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,447,589.11		1,382,879.04		1,402,868.17
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	42,657,613.00	1.80%	43,424,356.00	1.80%	44,206,434.00
2. Federal Revenues	8100-8299	25,900.00	0.00%	25,900.00	0.00%	25,900.00
3. Other State Revenues	8300-8599	438,941.00	0.00%	438,941.00	0.00%	438,941.00
4. Other Local Revenues	8600-8799	313,732.48	0.00%	313,732.48	0.00%	313,732.48
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	(4,112,065.45)	6.34%	(4,372,955.74)	3.66%	(4,532,922.64)
6. Total (Sum lines A1 thru A5c)		39,324,121.03	1.29%	39,829,973.74	1.56%	40,452,084.84
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,370,504.75		17,631,062.32
b. Step & Column Adjustment				260,557.57		264,465.93
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,370,504.75	1.50%	17,631,062.32	1.50%	17,895,528.25
2. Classified Salaries						
a. Base Salaries				6,500,075.42		6,597,576.55
b. Step & Column Adjustment				97,501.13		98,963.65
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,500,075.42	1.50%	6,597,576.55	1.50%	6,696,540.20
3. Employee Benefits	3000-3999	7,567,462.78	5.53%	7,985,943.47	5.25%	8,405,205.50
4. Books and Supplies	4000-4999	2,373,142.48	10.00%	2,610,456.73	10.00%	2,871,502.40
5. Services and Other Operating Expenditures	5000-5999	3,270,934.90	10.45%	3,612,734.67	-11.67%	3,191,108.49
6. Capital Outlay	6000-6999	70,095.91	42.66%	100,000.00	0.00%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,200.00	0.00%	7,200.00	0.00%	7,200.00
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	4,735,543.03	-72.86%	1,285,000.00	0.00%	1,285,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		41,894,959.27	-4.93%	39,829,973.74	1.56%	40,452,084.84
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,570,838.24)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,985,935.55		13,415,097.31		13,415,097.31
2. Ending Fund Balance (Sum lines C and D1)		13,415,097.31		13,415,097.31		13,415,097.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	10,997,448.79		11,105,298.91		11,071,983.69
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,412,648.52		2,304,798.40		2,338,113.62
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,415,097.31		13,415,097.31		13,415,097.31

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,412,648.52		2,304,798.40		2,338,113.62
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,412,648.52		2,304,798.40		2,338,113.62
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	638,572.00	0.00%	638,572.00	0.00%	638,572.00
3. Other State Revenues	8300-8599	172,612.00	-45.42%	94,214.00	0.00%	94,214.00
4. Other Local Revenues	8600-8799	1,044,478.80	0.00%	1,044,478.80	0.00%	1,044,478.80
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	4,112,065.45	6.34%	4,372,955.74	3.66%	4,532,922.64
6. Total (Sum lines A1 thru A5c)		5,967,728.25	3.06%	6,150,220.54	2.60%	6,310,187.44
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,893,149.62		1,921,546.86
b. Step & Column Adjustment				28,397.24		28,823.20
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,893,149.62	1.50%	1,921,546.86	1.50%	1,950,370.06
2. Classified Salaries						
a. Base Salaries				1,083,557.68		1,099,811.05
b. Step & Column Adjustment				16,253.37		16,497.17
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,083,557.68	1.50%	1,099,811.05	1.50%	1,116,308.22
3. Employee Benefits	3000-3999	978,778.54	5.53%	1,032,904.99	5.25%	1,087,132.50
4. Books and Supplies	4000-4999	643,382.74	-10.63%	575,000.00	0.00%	575,000.00
5. Services and Other Operating Expenditures	5000-5999	1,341,671.16	-4.55%	1,280,661.34	-3.85%	1,231,376.66
6. Capital Outlay	6000-6999	31,111.43	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	386,359.78	-7.84%	356,069.88	-1.70%	350,000.00
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 F below)						
11. Total (Sum lines B1 thru B10)		6,358,010.95	-1.45%	6,265,994.12	0.71%	6,310,187.44
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(390,282.70)		(115,773.58)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		506,056.28		115,773.58		0.00
2. Ending Fund Balance (Sum lines C and D1)		115,773.58		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	115,773.58		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		115,773.58		0.00		0.00

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,370.39	2,370.39	2,377.62	2,408.75	38.36	2%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,370.39	2,370.39	2,377.62	2,408.75	38.36	2%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	4.49	4.49	4.49	4.49	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.70	0.70	0.70	0.70	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	5.19	5.19	5.19	5.19	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	2,375.58	2,375.58	2,382.81	2,413.94	38.36	2%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
8010-8019	LCFF/Revenue Limit Sources	15,254,324.31	13,348,480.40	10,119,751.76	3,815,168.75	2,325,022.80	(756,704.67)	19,034,679.24	14,122,834.77
8020-8079	Principal Apportionment	252,654.00	252,654.00	118,779.00	1,010,616.00		125,000.00	100,000.00	
8080-8099	Property Taxes			133,338.61			21,000,000.00	800,000.00	1,000,000.00
8100-8299	Miscellaneous Funds		8,659.57	47,270.00			80,000.00	100,000.00	
8300-8599	Federal Revenue	0.00	0.00	252,654.00	(679,584.00)	232,143.00		450,000.00	76,373.00
8600-8799	Other State Revenue		28,186.35	190,176.15	70,104.02	198,707.97	60,000.00	250,000.00	120,000.00
8910-8929	Other Local Revenue					0.00			
8930-8979	Interfund Transfers In								
	Interfund Transfers Out								
	Other Financing Sources								
	TOTAL RECEIPTS	252,654.00	289,499.92	742,217.76	401,156.02	521,388.28	21,265,000.00	1,700,000.00	1,196,373.00
C. DISBURSEMENTS									
1000-1999	Certificated Salaries	218,033.26	1,677,157.89	1,688,658.14	1,723,748.94	1,701,778.73	0.00	3,400,000.00	1,650,000.00
2000-2999	Classified Salaries	288,879.69	614,439.89	636,916.72	631,760.49	632,933.21	600,000.00	670,000.00	670,000.00
3000-3999	Employee Benefits	221,481.70	601,954.93	727,813.09	639,518.69	757,962.26	350,000.00	1,250,000.00	750,000.00
4000-4999	Books and Supplies	271,488.43	268,452.29	318,736.95	215,032.54	164,357.36	80,000.00	170,000.00	285,000.00
5000-5999	Services	422,217.14	241,674.65	308,875.09	277,366.12	398,485.16	350,000.00	400,000.00	300,000.00
6000-6599	Capital Outlay	13,650.00	20,198.72	11,057.18				56,301.44	
7000-7499	Other Outgo	15,340.65	32,215.37	32,215.37	33,388.49	33,895.69	30,000.00	30,000.00	30,000.00
7600-7629	Interfund Transfers Out					0.00	106,000.00	635,543.03	106,000.00
7630-7699	All Other Financing Uses								0.00
	TOTAL DISBURSEMENTS	1,451,080.87	3,456,093.54	7,294,272.54	3,520,815.27	3,690,402.41	1,516,000.00	6,611,844.47	3,791,000.00
D. BALANCE SHEET ITEMS									
9111-9199	Assets and Deferred Outflows								
9200-9299	Cash Not In Treasury	(5,295.47)		295.47					
9310	Accounts Receivable	(892,244.33)	287,821.51	171,505.30	7,802.94				
9320	Due From Other Funds	(1,625,613.53)			1,625,613.53				
9330	Stores								
9340	Prepaid Expenditures								
9340	Other Current Assets								
9490	Deferred Outflows of Resources								
	SUBTOTAL	(2,523,153.33)	287,821.51	171,800.77	1,633,416.47	0.00	0.00	0.00	0.00
E. Liabilities and Deferred Inflows									
9500-9599	Accounts Payable	(1,262,946.91)	349,956.53	(93,371.60)	4,526.96	(87,286.66)	(42,383.91)		
9610	Due To Other Funds	(2,768.15)			2,768.15				
9640	Current Loans								
9650	Unearned Revenues	(19,770.75)		17,419.00					
9690	Deferred Inflows of Resources								
	SUBTOTAL	(1,285,485.81)	349,956.53	(75,952.60)	7,295.11	(87,286.66)	(42,383.91)	0.00	0.00
F. Nonoperating									
9910	Suspense Clearing	(3,110.34)		(281.60)	3,391.94				
	TOTAL BALANCE SHEET ITEMS	(707,407.04)	(62,135.02)	247,471.77	1,629,513.30	87,286.66	42,383.91	0.00	0.00
G. E. NET INCREASE/DECREASE (B - C + D)									
		(1,905,843.91)	(3,228,728.64)	(6,304,583.01)	(1,490,145.95)	(3,081,727.47)	19,791,383.91	(4,911,844.47)	(2,594,827.00)
F. ENDING CASH (A + E)									
		13,348,480.40	10,119,751.76	3,815,168.75	2,325,022.80	(756,704.67)	19,034,679.24	14,122,834.77	11,528,207.77
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

First Interim
2014-15 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

27 65987 0000000
Form CASH

Carmel Unified
Monterey County

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		11,528,207.77	8,675,230.77	19,944,230.77	17,752,069.07				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	138,023.00			0.00	181,752.00		2,159,478.00	2,159,478.00
Property Taxes	8020-8079	750,000.00	15,000,000.00	1,754,259.08				40,528,135.00	40,528,135.00
Miscellaneous Funds	8080-8099			(30,000.00)				(30,000.00)	(30,000.00)
Federal Revenue	8100-8299			53,542.43		375,000.00		664,472.00	664,472.00
Other State Revenue	8300-8599				89,947.00	190,000.00		611,553.00	611,553.00
Other Local Revenue	8600-8799	100,000.00	100,000.00	11,036.79		230,000.00		1,358,211.28	1,358,211.28
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		988,023.00	15,100,000.00	1,788,838.30	89,947.00	956,752.00	0.00	45,291,849.28	45,291,849.28
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,650,000.00	1,650,000.00	1,650,000.00	1,672,362.08	581,915.33		19,263,654.37	19,263,654.37
Classified Salaries	2000-2999	670,000.00	670,000.00	670,000.00	590,574.40	238,128.90		7,583,633.10	7,583,633.10
Employee Benefits	3000-3999	750,000.00	775,000.00	775,000.00	846,956.19	100,554.46		8,546,241.32	8,546,241.32
Books and Supplies	4000-4999	285,000.00	250,000.00	400,000.00	149,034.14	180,423.51		3,016,525.22	3,016,525.22
Services	5000-5999	350,000.00	350,000.00	350,000.00	862,987.90			4,612,806.06	4,612,806.06
Capital Outlay	6000-6599							101,207.34	101,207.34
Other Outgo	7000-7499	30,000.00	30,000.00	30,000.00	66,514.21			393,559.78	393,559.78
Interfund Transfers Out	7600-7629	106,000.00	106,000.00	106,000.00	0.00			4,735,543.03	4,735,543.03
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,841,000.00	3,631,000.00	3,981,000.00	4,187,428.92	1,081,022.20	0.00	48,252,970.22	48,252,970.22
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199				5,000.00			5,295.47	
Accounts Receivable	9200-9299				(4,446.06)			892,244.33	
Due From Other Funds	9310				0.00			1,625,613.53	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	553.94	0.00	0.00	2,523,153.33	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							1,262,946.91	
Due To Other Funds	9610				0.00			2,768.15	
Current Loans	9640							0.00	
Unearned Revenues	9650							19,770.75	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,285,485.81	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS								1,237,667.52	
E. NET INCREASE/DECREASE (B - C + D)		(2,852,977.00)	11,269,000.00	(2,192,161.70)	(4,096,927.98)	(124,270.20)	0.00	(1,723,453.42)	(2,961,120.94)
F. ENDING CASH (A + E)		8,675,230.77	19,944,230.77	17,752,069.07	13,655,141.09				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,530,870.89	

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	13,655,141.09	12,010,769.78	8,047,199.78	4,750,969.78	1,962,369.78	(1,357,230.22)	19,992,381.55	15,333,754.84
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	185,000.00		125,000.00	1,000,000.00		125,000.00	100,000.00	
Property Taxes			150,000.00		200,000.00	22,600,000.00	800,000.00	1,000,000.00
Miscellaneous Funds		1,000.00	26,000.00	2,000.00	1,000.00	70,000.00	101,993.29	5,033.71
Federal Revenue			250,000.00					76,373.00
Other State Revenue			125,000.00	60,000.00	230,000.00	60,000.00	180,000.00	80,000.00
Other Local Revenue	11,000.00	61,000.00						
Interfund Transfers In								
8910-8929								
All Other Financing Sources	196,000.00	62,000.00	675,000.00	1,062,000.00	431,000.00	22,855,000.00	1,161,993.29	1,161,406.71
8930-8979								
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	387,771.31	1,650,000.00	1,650,000.00	1,650,000.00	1,650,000.00	0.00	3,100,000.00	1,700,000.00
2000-2999	187,000.00	670,000.00	670,000.00	670,000.00	750,000.00	670,000.00	670,000.00	670,000.00
Classified Salaries	400,000.00	750,000.00	750,000.00	750,000.00	750,000.00	274,808.23	1,350,000.00	750,000.00
Employee Benefits	125,000.00	375,000.00	345,000.00	300,000.00	120,000.00	80,000.00	170,000.00	285,000.00
Books and Supplies	335,000.00	450,000.00	450,000.00	350,000.00	350,000.00	350,000.00	400,000.00	400,000.00
5000-5999								100,000.00
Capital Outlay	30,600.00	30,600.00	7,200.00	30,600.00	30,600.00	30,600.00	30,600.00	30,600.00
6000-6599								
Other Outgo	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
7000-7499								
Interfund Transfers Out								
All Other Financing Uses								
7600-7629								
7630-7699								
TOTAL DISBURSEMENTS	1,565,371.31	4,025,600.00	3,972,200.00	3,850,600.00	3,750,600.00	1,505,408.23	5,820,600.00	4,035,600.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury								
9111-9199								
Accounts Receivable	795,000.00							
9200-9299								
9310								
Due From Other Funds								
9320								
Stores								
9330								
Prepaid Expenditures								
9340								
Other Current Assets								
Deferred Outflows of Resources								
9490								
SUBTOTAL	795,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable	1,070,000.00							
9500-9599								
Due To Other Funds								
9610								
Current Loans								
9640								
Unearned Revenues								
9650								
Deferred Inflows of Resources								
9690								
SUBTOTAL	1,070,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
9910								
TOTAL BALANCE SHEET ITEMS	(275,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	(1,644,371.31)	(3,963,600.00)	(3,296,200.00)	(2,788,600.00)	(3,319,600.00)	21,349,591.77	(4,658,606.71)	(2,874,193.29)
F. ENDING CASH (A + E)	12,010,769.78	8,047,169.78	4,750,969.78	1,962,369.78	1,962,369.78	19,992,381.55	15,333,754.84	12,459,561.55
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

First Interim
2014-15 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

27 65987 0000000
Form CASH

Carmel Unified
Monterey County

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		12,459,561.55	9,637,304.60	21,173,032.88	17,265,265.12				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	250,000.00			374,478.00			2,159,478.00	2,159,478.00
Property Taxes	8020-8079	745,087.00	15,496,328.28	137,794.81	165,667.91			41,294,878.00	41,294,878.00
Miscellaneous Funds	8080-8099				(30,000.00)			(30,000.00)	(30,000.00)
Federal Revenue	8100-8299				82,445.00	375,000.00		664,472.00	664,472.00
Other State Revenue	8300-8599				16,782.00	190,000.00		533,155.00	533,155.00
Other Local Revenue	8600-8799	168,256.05			172,955.23	230,000.00		1,358,211.28	1,358,211.28
Interfund Transfers In	8910-8929				0.00			0.00	0.00
All Other Financing Sources	8930-8979	1,163,343.05	15,496,328.28	137,794.81	782,328.14	795,000.00	0.00	45,980,194.28	45,980,194.28
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,700,000.00	1,800,000.00	1,800,000.00	1,914,837.87	550,000.00		19,552,609.18	19,552,609.18
Classified Salaries	2000-2999	670,000.00	680,000.00	680,000.00	490,387.60	220,000.00		7,697,387.60	7,697,387.60
Employee Benefits	3000-3999	750,000.00	750,000.00	750,000.00	844,040.23	150,000.00		9,018,848.46	9,018,848.46
Books and Supplies	4000-4999	285,000.00	250,000.00	250,000.00	450,456.73	150,000.00		3,185,456.73	3,185,456.73
Services	5000-5999	450,000.00	350,000.00	350,000.00	658,396.01			4,893,396.01	4,893,396.01
Capital Outlay	6000-6599							100,000.00	100,000.00
Other Outgo	7000-7499	30,600.00	30,600.00	30,600.00	50,069.88	363,269.88		363,269.88	363,269.88
Interfund Transfers Out	7600-7629	100,000.00	100,000.00	184,962.57	100,037.43			1,285,000.00	1,285,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,985,600.00	3,960,600.00	4,045,562.57	4,508,225.75	1,070,000.00	0.00	46,095,967.86	46,095,967.86
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							795,000.00	795,000.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	795,000.00	795,000.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							1,070,000.00	1,070,000.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,070,000.00	1,070,000.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(275,000.00)	(275,000.00)
E. NET INCREASE/DECREASE (B - C + D)		(2,822,256.95)	11,535,728.28	(3,907,767.76)	(3,725,897.61)	(275,000.00)	0.00	(390,773.58)	(115,773.58)
F. ENDING CASH (A + E)		9,637,304.60	21,173,032.88	17,265,265.12	13,539,367.51				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,284,367.51	

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 (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 1A)	First Interim Projected Year Totals		
Current Year (2014-15)	2,375.58	2,377.62	0.1%	Met
1st Subsequent Year (2015-16)		2,377.62	New	Not Met
2nd Subsequent Year (2016-17)		2,377.62	New	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Data was missing at Budget Adoption, and should have reflected 2,375.58 for 1st and 2nd subsequent years.

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 (2014-15)	2,474	2,490	0.6%	Met
1st Subsequent Year (2015-16)	2,474	2,490	0.6%	Met
2nd Subsequent Year (2016-17)	2,474	2,490	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) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	2,254	2,377	94.8%
Second Prior Year (2012-13)	2,244	2,358	95.2%
First Prior Year (2013-14)	2,409	2,468	97.6%
Historical Average Ratio:			95.9%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 96.4%

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 A1, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	2,378	2,490	95.5%	Met
1st Subsequent Year (2015-16)	2,378	2,490	95.5%	Met
2nd Subsequent Year (2016-17)	2,378	2,490	95.5%	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

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

District's LCFF Revenue Standard Percentage Range:

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2014-15)	42,120,364.00	42,687,613.00	1.3%	Met
1st Subsequent Year (2015-16)	43,254,487.00	43,454,356.00	0.5%	Met
2nd Subsequent Year (2016-17)	44,422,634.00	44,236,434.00	-0.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

--

5. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	27,668,473.19	33,018,320.16	83.8%
Second Prior Year (2012-13)	28,137,231.14	35,747,859.15	78.7%
First Prior Year (2013-14)	30,858,405.75	36,230,893.75	85.2%
Historical Average Ratio:			82.6%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.6% to 85.6%	79.6% to 85.6%	79.6% to 85.6%

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 01i, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01i, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	31,438,042.95	37,159,416.24	84.6%	Met
1st Subsequent Year (2015-16)	32,214,582.34	38,544,973.74	83.6%	Met
2nd Subsequent Year (2016-17)	32,997,273.95	39,167,084.84	84.2%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	582,027.00	664,472.00	14.2%	Yes
1st Subsequent Year (2015-16)	582,027.00	664,472.00	14.2%	Yes
2nd Subsequent Year (2016-17)	582,027.00	664,472.00	14.2%	Yes

Explanation:
(required if Yes)

Federal Revenue is increased due to a larger Title I entitlement than originally reported by the State.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	516,373.00	611,553.00	18.4%	Yes
1st Subsequent Year (2015-16)	516,373.00	533,155.00	3.2%	No
2nd Subsequent Year (2016-17)	516,373.00	533,155.00	3.2%	No

Explanation:
(required if Yes)

State Revenue is greater in 2014-15 due to one-time Mental Health revenues received.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	1,185,256.05	1,358,211.28	14.6%	Yes
1st Subsequent Year (2015-16)	1,185,256.05	1,358,211.28	14.6%	Yes
2nd Subsequent Year (2016-17)	1,185,256.05	1,358,211.28	14.6%	Yes

Explanation:
(required if Yes)

Other Local Revenue is increased due to a greater Special Education entitlement than originally projected by the State.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	2,905,423.51	3,016,525.22	3.8%	No
1st Subsequent Year (2015-16)	3,100,000.00	3,185,456.73	2.8%	No
2nd Subsequent Year (2016-17)	3,400,000.00	3,446,502.40	1.4%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	4,398,040.28	4,612,606.06	4.9%	No
1st Subsequent Year (2015-16)	4,519,420.12	4,893,396.01	8.3%	Yes
2nd Subsequent Year (2016-17)	4,799,449.07	4,422,485.15	-7.9%	Yes

Explanation:
(required if Yes)

Subsequent year property tax revenues are projected to provide the option of adjusted spending for Services and Other Operating Expenses.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	2,283,656.05	2,634,236.28	15.4%	Not Met
1st Subsequent Year (2015-16)	2,283,656.05	2,555,838.28	11.9%	Not Met
2nd Subsequent Year (2016-17)	2,283,656.05	2,555,838.28	11.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	7,303,463.79	7,629,131.28	4.5%	Met
1st Subsequent Year (2015-16)	7,619,420.12	8,078,852.74	6.0%	Not Met
2nd Subsequent Year (2016-17)	8,199,449.07	7,868,987.55	-4.0%	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)

Federal Revenue is increased due to a larger Title I entitlement than originally reported by the State.

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

State Revenue is greater in 2014-15 due to one-time Mental Health revenues received.

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

Other Local Revenue is increased due to a greater Special Education entitlement than originally projected by the State.

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

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

Subsequent year property tax revenues are projected to provide the option of adjusted spending for Services and Other Operating Expenses.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Budget Adoption 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 7, Line 2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	446,526.20	1,039,742.45	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		1,039,742.45	

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

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

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

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8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2014-15)	(2,570,838.24)	41,894,959.27	6.1%	Not Met
1st Subsequent Year (2015-16)	0.00	39,829,973.74	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	40,452,084.84	0.0%	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)

Current year deficit spending is related to planned expenditure of designated fund balance for capital projects and deferred maintenance. In 2014-2015, a lump sum interfund transfer of board approved designated fund balance has been made to Fund 40 and Fund 14 for current and ongoing projects.

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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2014-15)	13,530,870.89	Met
1st Subsequent Year (2015-16)	13,415,097.31	Met
2nd Subsequent Year (2016-17)	13,415,097.31	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.

Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Fiscal Year		
Current Year (2014-15)	13,655,141.09	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	2,378	2,378	2,378
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:

No

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	48,252,970.22	46,095,967.86	46,762,272.28
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	48,252,970.22	46,095,967.86	46,762,272.28
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,447,589.11	1,382,879.04	1,402,868.17
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,447,589.11	1,382,879.04	1,402,868.17

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	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2014-15)	(2015-16)	(2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,412,648.52	2,304,798.40	2,338,113.62
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,412,648.52	2,304,798.40	2,338,113.62
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	1,447,589.11	1,382,879.04	1,402,868.17
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 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)?

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(4,112,065.45)	(4,112,065.45)	0.0%	0.00	Met
1st Subsequent Year (2015-16)	(4,170,000.00)	(4,372,955.74)	4.9%	202,955.74	Met
2nd Subsequent Year (2016-17)	(4,200,000.00)	(4,532,922.64)	7.9%	332,922.64	Not Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	1,280,357.57	4,735,543.03	269.9%	3,455,185.46	Not Met
1st Subsequent Year (2015-16)	1,280,357.57	1,285,000.00	0.4%	4,642.43	Met
2nd Subsequent Year (2016-17)	1,280,357.57	1,285,000.00	0.4%	4,642.43	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)

As future restricted general fund revenues increase minimally, contributions from unrestricted will need to increase in order to compensate for increased RRMA expenditures based on reinstatement of the 3% requirement.

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

Explanation:
(required if NOT met)

- 1c. 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)

Current year transfers out are related to planned expenditure of designated fund balance for capital projects and deferred maintenance in funds 40 and 14 respectively. These one-time transfers are in addition to annual transfers to the adult education, child development, and cafeteria funds.

- 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)

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)

All increases are associated with approved General Obligation Bonds based on the approved payment schedules.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
-
- b. OPEB unfunded actuarial accrued liability (UAAL)
-
- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
-
- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
12,067,654.00	12,067,654.00
21,314,962.00	21,314,962.00

Actuarial	Actuarial
Jul 01, 2013	Jul 01 2013

3. OPEB Contributions

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
1,657,929.00	1,657,929.00
1,657,929.00	1,657,929.00
1,657,929.00	1,657,929.00

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

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

736,021.76	737,879.40
733,062.00	733,062.00
733,062.00	733,062.00

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

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

665,154.00	655,154.00
725,647.00	725,647.00
740,611.00	740,611.00

- d. Number of retirees receiving OPEB benefits

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

66	66
66	66
66	66

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	164.1	167.0	167.0	167.0

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

No

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?

Yes

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
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

177,647

7. Amount included for any tentative salary schedule increases

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

296,795

0

0

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

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

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

Yes

Yes

Yes

2,970,579

3,041,873

3,114,878

81.0%

81.0%

81.0%

1.0%

2.4%

2.4%

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?

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

Yes

Yes

Yes

202,571

288,955

293,289

1.4%

1.5%

1.5%

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

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

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

Yes

Yes

Yes

Yes

Yes

Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	133.6	131.1	131.1	131.1

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

No

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?

Yes

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

40,985

7. Amount included for any tentative salary schedule increases

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

129,305

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
1,779,918	1,835,095	1,888,313
84.0%	84.0%	84.0%
1.0%	3.1%	2.9%

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

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
89,560	91,004	92,369
0.1%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	27.0	26.0	26.0	26.0

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

If Yes, complete question 2.

No

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

40,985

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

4. Amount included for any tentative salary schedule increases

68,474

0

0

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

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

488,561

500,775

513,294

3. Percent of H&W cost paid by employer

81.0%

81.0%

81.0%

4. Percent projected change in H&W cost over prior year

1.0%

2.5%

2.5%

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

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

1. Are step & column adjustments included in the budget and MYPs?

Yes

Yes

Yes

2. Cost of step & column adjustments

22,450

22,751

23,092

3. Percent change in step and column over prior year

1.5%

1.5%

1.5%

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

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

1. Are costs of other benefits included in the interim and MYPs?

Yes

Yes

Yes

2. Total cost of other benefits

17,452

17,452

17,452

3. Percent change in cost of other benefits over prior year

0.0%

0.0%

0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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?

No

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

No

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

No

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.)

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2014ALL Financial Reporting Software - 2014.2.0
12/10/2014 1:38:55 PM

27-65987-0000000

First Interim
2014-15 Original Budget
Technical Review Checks

Carmel Unified

Monterey County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0
12/10/2014 1:39:08 PM

27-65987-0000000

First Interim
2014-15 Board Approved Operating Budget
Technical Review Checks

Carmel Unified

Monterey County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0
12/10/2014 1:46:52 PM

27-65987-0000000

First Interim
2014-15 Projected Totals
Technical Review Checks

Carmel Unified

Monterey County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0
12/10/2014 1:39:19 PM

27-65987-0000000

First Interim
2014-15 Actuals to Date
Technical Review Checks

Carmel Unified

Monterey County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.