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:  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: President of the Governing Board
CERTIFICATION OF FINANCIAL CONDITION
X POSITIVE CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
QUALIFIED CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.
Contact person for additional information on the interim report:
Name: 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 Wet
1 Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		Х

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

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

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

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

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

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

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	Object	Projected Year Totals (Form 011)	% Change (Cols, C-A/A)	2015-16 Projection	% Change (Cols. E-C/C)	2016-17 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
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%	664,472,00 533,155.00
3. Other State Revenues	8300-8599 <sup>.</sup> 8600-8799	611,553.00 1,358,211.28	-12.82% 0.00%	533,155.00 1,358,211.28	0.00%	1,358,211.28
Other Local Revenues     Other Financing Sources	8000-8799	1,336,211.26	0,0078	1,550,211.20	0.0070	1,550,811.80
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 Bla thru Bld)	1000-1999	19,263,654.37	1.50%	19,552,609.18	1,50%	19,845,898.31
2. Classified Salaries						
a. Base Salaries	Ì			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. Employce 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	1	5,000.00
b. Restricted	9740	115,773.58		0.00		0.00
c. Committed						,
Stabilization Arrangements	9750	0.00		0.00		0,00
2. Other Commitments	9760	0.00	1	0.00	1	0.00
d. Assigned	9780	10,997,448.79		11,105,298.91		11,071,983.69
e. Unassigned/Unappropriated						
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		- THE PERSONNEL PROPERTY OF THE PERSONNEL PR				
(Line D3f must agree with line D2)		13,530,870.89		13,415,097.31		13,415,097.31

6. Unassigned/Unapprepriated d. Negative Restricted Ending Balances (Negative Restricted Ending Balances 1 Stabilization Arangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	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)
General Fund   A. Sabhizzation Arrangements   9750   0.0							
a. Sabalization Arrangements b. Reserve for Economic Uncertainties c. Unassigned/Unappropriated d. Negative Restricted Ending Balances (Negative resources 2000-9999) 3. Special Reserve Fund - Noneapital Ostitay (Fund 17) a. Subhilization Arrangements 9780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	1	İ				125935	
6. Unassigned/Unappropriated d. Negative Restricted Ending Balances (Negative resources 2000-999) 2. Special Reserve Fund - Noncapital Outlay (Fund 17) a. Sublikization Arrangements b. Reserve Fund - Noncapital Outlay (Fund 17) b. Reserve For Economic Uncertainties 9780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	1	9750	0.00		0.00		0,00
A. Negative Restricted Ending Balances (Negative Restricted Ending Balances (Negative resources 2000-9999) 979Z   0.00	b. Reserve for Economic Uncertainties	9789	2,412,648,52		2,304,798.40		2,338,113.62
(Negative resources 2000-9999)   9792   0.00	c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17) a. Stabilization Arrangements 9789 0.00 b. Reserve For Economic Uncertainties 9789 0.00 c. Unassigned/Unappropriated 3. Total Available Reserves - by Amount (Sum lines E1 thru E2b) 4. Total Available Reserves - by Amount (Sum lines E1 thru E2b) 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 5.00% 5.00% 5.00% 7. 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 finds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education local plan area (SELPA): 1. Enter the name(s) of the SELPA (Section of the SELPA): 2. Special education pass-through finds: 1. Enter the name(s) of the SELPA(section of the SELPA): 2. Special education pass-through finds: (Column A. Fund 10, resources 3300-3499 and 6500-6540, objects 721-1721a and 721-	d. Negative Restricted Ending Balances						1
a. Subdilization Arrangements 9750 0.00 0.00 b. Reserve for Economic Uncertaintics 9789 0.00 c. Unassigned*Unappropriated 9790 0.00 3. Total Available Reserves - by Amount (Sum lines EI thru E2b) 2.412,648.32 2.304,788.40 2.338.1 4. Total Available Reserves - by Percent (Line E3 divided by Line E3c) 5.00%  F. RECOMMENDED RISERVES 1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education lose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 721-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  1. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 721-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  1. Special education pass-through funds (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line B1) b. Plus: Special Education Pass-through Funds (Line F1b2) d. Reserve Standard - By Percent (Line F3c times F3d) d. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01/CSI, Criterion 10 for calculation details) f. Reserve Standard - By Amount (Refer to Form 01/CSI, Criterion 10 for calculation details) f. Reserve Standard - By Amount (Refer to Form 01/CSI, Criterion 10 for calculation details)	(Negative resources 2000-9999)	979Z			0.00		0.00
a. Shearn-American December 1	2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
0. Unassigned/Unappreprinted   9790   0.00   2.412,648.52   2.304,798.40   2.338.1     3. Total Available Reserves - by Amount (Sum lines EI thru E2b)   5.00%   5.00%     5. Nove   5.00%   5.00%     6. RECOMMENDED RISERVES   1. Special Education Pass-through Exclusions   5.00%   5.00%     7. RECOMMENDED RISERVES   1. Special Education Pass-through Exclusions   5.00%   5.00%     8. RECOMMENDED RISERVES   1. Special Education Pass-through Exclusions   5.00%   5.00%     9. PRECOMMENDED RISERVES   1. Special Education Pass-through Exclusions   5.00%   5.00%     1. Special Education Pass-through Exclusions   7. No   5.00%   7. No   5.00%   7. No   7	a. Stabilization Arrangements	9750	0.00		0,00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b) 4. Total Available Reserves - by Percet (Line E3 divided by Line F3c) 5.00% 5.00	b. Reserve for Economic Uncertainties	9789	0,00		0.00		0.00
4. Total Available Reserves - by Percent (Lime E3 divided by Line F3c)  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?  b. If you are the SELPA AU and are excluding special education pass-through funds stributed to SELPA members?  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,	c. Unassigned/Unappropriated	9790	0,00				0.00
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? 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 B)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line F1D2, if Line F1a is No) o. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) 48,252,970.22 46,095,967.86 46,762. 46,095,9	3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)						2,338,113.62
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?  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: 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, CI, and C2e; enter projections) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Phis: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) 0.00 0. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) 48,252,970.22 46,095,967.86 46,762.; 48,252,970.22 46,095,967.86 46,762.; 48,252,970.22 46,095,967.86 46,762.; 48,252,970.22 46,095,967.86 46,762.; 48,252,970.22 46,095,967.86 46,762.; 48,252,970.22 46,095,967.86 46,762.; 48,252,970.22 46,095,967.86 46,762.; 48,252,970.22 46,095,967.86 46,762.; 48,252,970.22 46,095,967.86 46,762.; 48,252,970.22 46,095,967.86 46,762.; 48,252,970.22 46,095,967.86 46,762.; 48,252,970.22 46,095,967.86 46,762.; 46,762.; 47,762.; 48,252,970.22 46,095,967.86 46,762.; 48,252,970.22 46,095,967.86 46,762.; 48,252,970.22 46,095,967.86 46,762.; 47,762.; 48,252,970.22 47,762 48,252,970.2	4. Total Available Reserves - by Percent (Line E3 divided by Line F3c	;)	5.00%		5.00%		5.00%
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?  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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d  (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses  (Line F3a plus line F3b)  48,252,970.22  46,095,967.86  46,762.  48,252,970.22  46,095,967.86  46,762.  46,762.  48,252,970.22  46,095,967.86  46,762.  48,252,970.22  46,095,967.86  46,762.  48,252,970.22  46,095,967.86  46,762.  46,762.  48,252,970.22  46,095,967.86  46,762.  48,252,970.22  46,095,967.86  46,762.  48,252,970.22  46,095,967.86  46,762.  48,252,970.22  46,095,967.86  46,762.  48,252,970.22  46,095,967.86  46,762.  48,252,970.22  46,095,967.86  46,762.  48,252,970.22  46,095,967.86  46,762.  46,762.  47,762.  47,762.  48,252,970.22  47,762.  48,252,970.22  48,252,970	F. RECOMMENDED RESERVES					65 St. 61 St. 63	
special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form Al, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections) 3. Calculating the Reserves 3. Calculating the Reserves 3. Expenditures and Other Financing Uses (Line F1b2, if Line F1a is No) 5. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) 6. Total Expenditures and Other Financing Uses (Line F3a) by the F3b) 48,252,970.22 46,095,967.86 46,762; 48,252,970.22 46,095,967.86 46,762; 46,762; 47,762 48,252,970.22 46,095,967.86 46,762; 47,762 48,252,970.22 46,095,967.86 46,762; 47,762 47,762 48,252,970.22 46,095,967.86 46,762; 47,762 47,762 47,762 48,252,970.22 46,095,967.86 46,762; 47,762 47,762 48,252,970.22 46,095,967.86 46,762; 47,762 4	Special Education Pass-through Exclusions						
special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form Al, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections) 3. Calculating the Reserves 3. Calculating the Reserves 3. Expenditures and Other Financing Uses (Line F1b2, if Line F1a is No) 5. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) 6. Total Expenditures and Other Financing Uses (Line F3a) by the F3b) 48,252,970.22 46,095,967.86 46,762; 48,252,970.22 46,095,967.86 46,762; 46,762; 47,762 48,252,970.22 46,095,967.86 46,762; 47,762 48,252,970.22 46,095,967.86 46,762; 47,762 47,762 48,252,970.22 46,095,967.86 46,762; 47,762 47,762 47,762 48,252,970.22 46,095,967.86 46,762; 47,762 47,762 48,252,970.22 46,095,967.86 46,762; 47,762 4	For districts that serve as the administrative unit (AU) of a			16.2 2 2 2 3			
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.							
the pass-through funds distributed to SELPA members?  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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 48,252,970.22 46,095,967.86 46,762; 46,095,967.86 46,762; 46,095,967.86 46,762; 46,095,967.86 46,762; 47,589.11 48,252,970.22 46,095,967.86 46,762; 47,589.11 48,252,970.22 46,095,967.86 46,762; 47,589.11 48,252,970.22 46,095,967.86 46,762; 47,589.11 48,252,970.22 46,095,967.86 46,762; 47,589.11 48,252,970.22 46,095,967.86 46,762; 47,589.11 48,252,970.22 46,095,967.86 46,762; 47,589.11 48,252,970.22 46,095,967.86 46,762; 47,589.11 48,252,970.22 46,095,967.86 46,762; 47,589.11 48,252,970.22 46,095,967.86 46,762; 47,589.11 48,252,970.22 46,095,967.86 46,762; 47,589.11 48,252,970.22 46,095,967.86 46,762; 47,589.11 48,252,970.22 46,095,967.86 46,762; 47,589.11 48,252,970.22 46,095,967.86							
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 48.252.970.22 46.095.967.86 46.762; 46.762; d. Reserve Standard Percentage Level (Refer to Forn B1CSI, Criterion 10 for calculation details) 48.252.970.22 46.095.967.86 46.762; 46.762; 46.762; 46.762; 47.7589.11 1.382.879.04 1.447.589.11 1.382.879.04 1.447.589.11 1.382.879.04 1.402, 1.402, 1.402, 1.402, 1.402, 1.402, 1.403.		No					
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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form Al, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)  3. Calculating the Reserves a Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Forn 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)  0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	a a constant of the constant o						
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 48,252,970.22 46,095,967.86 46,762 b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) 0.00 c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) 48,252,970.22 46,095,967.86 46,762 46,762 c. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) 1,347,589.11 1,342,879.04 1,402.  1,402.  1,402.  1,402.  1,402.  1,403.							
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)  3. Calculating the Reserves a Expenditures and Other Financing Uses (Line B11) b, Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d, Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e, Reserve Standard - By Percent (Line F3c times F3d) f, Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)  (Refer to Form 01CSI, Criterion 10 for calculation details)  (Refer to Form 01CSI, Criterion 10 for calculation details)  (Refer to Form 01CSI, Criterion 10 for calculation details)  (Refer to Form 01CSI, Criterion 10 for calculation details)  (Refer to Form 01CSI, Criterion 10 for calculation details)  (Refer to Form 01CSI, Criterion 10 for calculation details)			2005				
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)  48,252,970.22  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)  (Refer to Form 01CSI, Criterion 10 for calculation details)  (Refer to Form 01CSI, Criterion 10 for calculation details)  (Refer to Form 01CSI, Criterion 10 for calculation details)  (Refer to Form 01CSI, Criterion 10 for calculation details)  (Refer to Form 01CSI, Criterion 10 for calculation details)		<del>.</del> -		Γ			
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d  (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  48,252,970.22  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  48,252,970.22  d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)  0.00  0.00  0.00  0.00  0.00  1.447,589.11  1.382,879.04							
subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d  (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)  48,252,970,22  46,095,967.86  46,762,  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level  (Refer to Form 01CSI, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount  (Refer to Form 01CSI, Criterion 10 for calculation details)  0.00  0.00  0.00  1.447,589.11  1.382,879.04	1						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 48,252,970,22 b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)  (Refer to Form 01CSI, Criterion 10 for calculation details) 0.00  0.00  1.447,589.11 0.00 0.00 0.00 0.00 0.00			0.00		0,00		0.00
(Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 48,252,970,22 46,095,967.86 46,762,  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)  (Refer to Form 01CSI, Criterion 10 for calculation details) 0,00  0,00  1,447,589,11 0,00 0,00 0,00	2. District ADA						
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 48,252,970,22 46,095,967.86 46,762,7  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) 48,252,970,22 46,095,967.86 46,762,7  d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) 5,877.62 46,095,967.86 46,095,967.86 46,762,7 46,095,967.86 46,762,7 46,095,967.86 46,762,7 46,095,967.86 46,762,7 46,095,967.86 46,762,7 46,095,967.86 46,762,7 46,095,967.86 46,095,967.86 46,762,7 46,095,967.86 46,762,7 46,095,967.86 46,762,7 46,095,967.86 46,762,7 46,095,967.86 46,762,7 46,095,967.86 46,762,7 46,095,967.86 46,762,7 46,095,967.86 46,095,967.86 46,762,7 46,095,967.86 46,095,967.	Used to determine the reserve standard percentage level on line F3	d					
a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)  0.00  46,095,967.86	(Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C	C2e; enter projections)	2,377.62	5 6 2 9 6	2,377.62		2,377.62
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)  0.00  1,447,589.11  1,382,879.04  1,402,			48,252,970.22		46,095,967,86		46,762,272.28
C. Total Expenditures and Other Financing Uses   (Line F3a plus line F3b)	b, Plus: Special Education Pass-through Funds (Line F1b2, if Line	Flais No)	0.00	18 (3 (5 c) 4 (1)	0.00		0.00
(Refer to Form 01CSI, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)  0.00  0.00	c. Total Expenditures and Other Financing Uses		48,252,970.22		46,095,967.86	\$6.50 (\$1.50) 20.00 (\$1.50)	46,762,272.28
(Refer to Form 01CSI, Criterion 10 for calculation details)       3%       3%         e. Reserve Standard - By Percent (Line F3c times F3d)       1,447,589.11       1,382,879.04         f. Reserve Standard - By Amount       0.00       0.00         (Refer to Form 01CSI, Criterion 10 for calculation details)       0.00       0.00	d. Reserve Standard Percentage Level						
e. Reserve Standard - By Percent (Line F3c times F3d)       1,447,589.11       1,382,879.04       1,402,         f. Reserve Standard - By Amount       0.00       0.00       0.00	_		3%		3%		3%
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)  0.00			1,447,589,11		1,382,879.04		1,402,868.17
(Refer to Form 01CSI, Criterion 10 for calculation details)							
(Reset to 1 of the office of t			0.00		0.00	3 5 4 5	0.00
g Reserve Standard (Greater of Line F3c or F3f) 1,447,589.11 1,382,879.04 1,402,	· ·		1				1,402,868.17
g. Reserve Standard (Greater of Line F3e or F3f)  h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)  1,447,589.11  YES  1,382,879.04  YES  YES							

	•	Unrestricted				
	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2015-16 Projection	% Change (Cols. E-C/C)	2016-17 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C ar current year - Column A - is extracted) A REVENUES AND OTHER FINANCING SOURCES	od E;					
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	8900-8929	0.00	0.00%	0.00	0.00%	0,00
a. Transfers In 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						
I. Certificated Salaries						
a. Base Salaries				17,370,504.75		17,631,062.32
			5.06.5	260,557.57		264,465.93
b. Step & Column Adjustment				200,007,101		,
c. Cost-of-Living Adjustment						
d. Other Adjustments	1000-1999	17,370,504.75	1.50%	17,631,062.32	1.50%	17,895,528.25
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	17,370,304.73	1.5076	17,031,002.32	1.2070	17,075,520.25
2. Classified Salaries				6,500,975.42		6,597,576.55
a. Base Salaries				97,501.13		98,963.65
b. Step & Column Adjustment			- 10 Carlos (50 Carlos (6)	97,301.13		70,705.05
c. Cost-of-Living Adjustment						
d. Other Adjustments			1.505/		1.50%	6,696,540.20
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,500,075.42	1.50%	6,597,576.55		
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		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	7600-7629	4,735,543.03	-72.86%	1,285,000.00	0.00%	1,285,000.00
a. Transfers Out	7630-7699	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0,00	0.0076	0.00	0.0079	0,00
10. Other Adjustments (Explain in Section F below)		41.894.959.27	-4.93%	39,829,973.74	1.56%	40,452,084.84
11. Total (Sum lines B1 thru B10)		41,094,939.27	-4.9376	39,029,913.14	1.5070	+0,452,004.01
C. NET INCREASE (DECREASE) IN FUND BALANCE		(2,570,838.24)		0.00		0.00
(Line A6 minus line B11)	·	(2,270,8,38,24)		0.00		<u> </u>
D. FUND BALANCE				10 115 000 31	25332	12 455 007 21
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 01I)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00			<b> </b>	
d. Assigned	9780	10,997,448.79		11,105,298.91		11,071,983.69
e. Unassigned/Unappropriated		District				0.000.110.55
Reserve for Economic Uncertainties	9789	2,412,648.52		2,304,798,40	100000000000000000000000000000000000000	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 01I) (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)						
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.

		Droinated Van	%	(Annual Control of Con	%	
		Projected Year Totals	Change	2015-16	Change	2016-17
	Object	(Form 011)	(Cols. C-A/A)	Projection	(Cols, E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A, REVENUES AND OTHER FINANCING SOURCES					0.000/	0.00
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% -45.42%	638,572.00 94,214.00	0,00%	638,572.00 94,214.00
Other State Revenues     Other Local Revenues	8300-8599 8600-8799	172,612,00 1,044,478.80	0,00%	1,044,478.80	0.00%	1,044,478.80
5. Other Financing Sources	3000-0755	1,044,470.00	0,0070	1,0 (1,770,00	0.0070	1,011,770.00
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
				28,397.24		28,823.20
b, Step & Column Adjustment				20,337.24		20,025.20
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	1,893,149.62	1.50%	1,921,546.86	1,50%	1,950,370.06
2. Classified Salaries						
a. Base Salarics				1,083,557.68		1,099,811.05
b. Step & Column Adjustment				16,253.37		16,497.17
c. Cost-of-Living Adjustment	Ì					
d. Other Adjustments						
c. 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
1	3000-3999	978,778.54	5.53%	1,032,904,99	5.25%	1,087,132.50
3. Employee Benefits				575,000.00	0.00%	575,000.00
4. Books and Supplies	4000-4999	643,382.74	-10,63%			
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	00,0	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						
Net Beginning Fund Balance (Form 01I, line F1e)		506,056,28		115,773.58		. 0.00
2. Ending Fund Balance (Sum lines C and D1)		115,773.58		0.00	Ī	0,00
3. Components of Ending Fund Balance (Form 01I)					T T	
a. Nonspendable	9710-9719	0,00		0.00		0.00
b. Restricted	9740	115,773.58		0.00		0.00
c. Committed	2740	115,775.50		0.00		
	9750					
Stabilization Arrangements     Other Commitments	9760					
2. Other Commitments						
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789				ļ.	
2. Unassigned/Unappropriated	9790	0.00		0.00	<b>↓</b>	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					0.0000000000000000000000000000000000000	
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	5 50 50 50 50				
c. Unassigned/Unappropriated	9790				5 0 300 50	
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.

onterey County						
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	0.00	0.00	0.00	0.00		
(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	2,01010				<u> </u>	
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%
d. Special Education Extended Year-NPS/LCI     e. Other County Operated Programs:         Opportunity Schools and Full Day         Opportunity Classes, Specialized Secondary	0.70	0.70	0.70	0.70	0.00	0%
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) 6. TOTAL DISTRICT ADA	5.19	5.19	5.19	5.19	0.00	0%
(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	
8. Charter School ADA						
(Enter Charter School ADA using Tab C. Charter School ADA)					55.55	

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

Carmel Unified Monferey County			Ü	First Interim 2014-15 INTERIM R Cashflow Worksheet - Bu	First Interm 2014-15 INTERIM REPORT Cashflow Worksheet - Budget Year (1)					27 65987 0000000 Form CASH
	Object	Sestimate Balendore Real Gallar	ylut	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			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
B. RECEIPTS LOFF/Revenue Limit Sources	OF CO		0 P S S S C S C C C C S S C S C C C C C C	252 654 00	118 779 00	1 010 616 00		125 000 00	100 000 00	
Principal Apportionment	8020-8079		00.400,202	202,000	133,338.61	200	90,537.31	21,000,000.00	800,000.00	1,000,000.00
Miscellaneous Funds	8080-808								000000	
Federal Revenue	8100-8299			8,659.57	47,270.00		00000	80,000.00	100,000.00	00 070 00
Other State Revenue	8300-8599		0.00	0.00	252,654.00	(679,564.00)	232,143.00		450,000.00	76,373.00
Other Local Revenue	8600-8799			28,186.35	190,176.15	70,104.02	198,707.97	90,000,00	00.000,062	120,000.00
Interfund Transfers In	8910-8929						00:00		0.00	
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	4000		210 023 26	1 677 167 80	688 658 14	1 723 748 94	1 701 778 73	000	3.400.000.00	1.650.000.00
Certificated Salaries	2000-2000		288 879 69	614 439 69	636.916.72	631.760.49	632,933.21	00'000'009	670,000,000	670,000.00
Employee Repetits	3000-23000		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
Books and Supplies	4000 4999		271.488.43	268 452.29	318,736.95	215,032.54	164,357.36	80,000.00	170,000.00	285,000.00
Services	5000-5999		422,217.14	241,674.65	308,875.09	277,366.12	399,485.16	350,000.00	400,000.00	300,000.00
Capital Outlay	6000-6599		13,650.00	20,198.72	11,057.18				56,301.44	
Other Outgo	7000-7499		15,340.65	32,215,37	32,215.37	33,388.49	33,885.69	30,000.00	30,000.00	30,000.00
Interfund Transfers Out	7600-7629				3,570,000.00		0.00	Ine'nnn'an	000,040,00	00,000,001
All Other Financing Uses	7630-7699		1 451 000 87	3 456 003 54	7 204 272 54	3 520 815 27	3 690.402.41	1,516,000.00	6.611.844.47	3,791,000.00
D DAI ANCE SUEET ITEMS			10.000 TCF.	100000				The state of the s		
D. BALANCE SHEET ITEMS Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199				295.47					
Accounts Receivable	9200-9299		429,560.64	287,821.51	171,505.30	7,802.94				
Due From Other Funds	9310	(1,625,613.53)			***	1,625,613.53				
Stores	9320									
Prepaid Expenditures Other Current Assets	9330									
Deferred Outflows of Resources	9490									
SUBTOTAL		(2,523,153.33)	429,560.64	287,821,51	171,800.77	1,633,416.47	0.00	00:00	0.00	0.00
Liabilities and Deferred Inflows				0	100 PZ0 000	90 90 90	(92 890 79)	(40 383 04)		
Accounts Payable	9500-9599	(1,2	90.000,151,1	248,820.23	(90,071,00)	7 768 15	(00.002,10)	(15,000,51)		
Due 10 Other Funds	9610	(21,00,15)				2,700,13				
Unearned Revenues	9650	(19,770.75)	2,351.75		17,419.00					
Deferred Inflows of Resources	0698									
SUBTOTAL		(1,285,485.81)	1,133,857.34	349,956.53	(75,952.60)	7,295.11	(87,286.66)	(42,383.91)	0.00	00'0
Nonoperating Suspense Clearing	9910		(3,110.34)		(281.60)	3,391.94				
TOTAL BALANCE SHEET ITEMS		(1,237,667.52)	(707,407.04)	(62,135.02)	247,471.77	1,629,513.30	87,286,66	42,383.91	0.00	0.00
E. NET INCREASE/DECREASE (B - C +	(0+		(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)	(2,584,627,UU)
F. ENDING CASH (A + E)		20 1000 1000 1000 1000 1000 1000	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.//	17.707,820,111
G. ENDING CASH, PLUS CASH										
אינייייייייייייייייייייייייייייייייייי	***************************************		A POTO CALIFORNIA DE LA PARTICIONA DE LA COMPANIONA DEL COMPANIONA DE LA COMPANIONA DE LA COMPANIONA DEL COMP	Action of the second of the se	THE RESIDENCE AND ADDRESS OF THE PERSON OF T	- Commentation of the Comment of the	TOTAL DESCRIPTION OF THE PARTY			ariderálistico de la companio della

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

Carmel Unified Monterey County

11.522.207.77 8.675.201.77 19.544.201.77 17.752.090.07 161.752.00		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Sources   Sour	ACTUALS THROUGH THE MONTH OI									
Four-rest (100-000) Four-r	A REGINNING CASH		11 528 207 77	8 675 230 77	19.944.230.77	17.752.069.07				
Appendication         Option (1) 250.0000         1,754,259.06         0.00         (6) 720,000         2,166,719.00 </td <td>B. RECEIPTS</td> <td></td> <td>The state of the s</td> <td>- Control of the Cont</td> <td>TALLED MANAGEMENT OF THE PARTY /td> <td></td> <td>200</td> <td>100</td> <td></td> <td></td>	B. RECEIPTS		The state of the s	- Control of the Cont	TALLED MANAGEMENT OF THE PARTY		200	100		
100   100	LCFF/Revenue Limit Sources					1			6	00 000
8000-809-809   8000-809-809-809-809-809-809-809-809-809	Principal Apportionment	8010-8019	138,023.00			00.0	161,752.00		2,139,476,00	40 529 425 00
8100-8509   8100	Property Taxes	8020-8079	750,000,00	15,000,000.00	1,754,259.08				40,526,135.00	40,020,130,00
100 - 120   100 - 100 - 100   100   100	Miscellaneous Funds	8080-8089			(30,000,00)				(30,000.00)	(30,000,00)
800-0-1999   800-0-1990   11,000-000   11,00	Federal Revenue	8100-8299			53,542.43		375,000.00		664,472.00	664,472.00
Sept-6-879   Sep	Other State Revenue	8300-8599				89,947.00	190,000.00		611,553.00	611,553.00
1000-1999   1000	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
1000-1699   1680,000.00   1,680,00	Interfund Transfers In	8910-8929							0.00	0.00
1000-1999   1,650,000	All Other Financing Sources	8930-8979							00:0	0.00
1000-1699   1,600,000   1,60	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
1000-1999   1660,000	C. DISBURSEMENTS									
2000-2999 69.000.00 775,000.00 775,000.00 846,895.19 100,5554.46 1281,525 10 10,5554.46 1281,525 10 10,5554.46 1281,525 10 10,5554.46 1281,525 10 10,5554.46 1281,525 10 10,5554.46 1281,525 10 10,5554.46 1281,525 11 12,525.46 12 11 12,52	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
1000   1000	Classified Salaries	2000-2999	670,000.00	00'000'029	00.000,079	590,574.40	238,128.90		7,583,633.10	7,583,633.10
100,000   148,	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
FODG-5899   SSG,000,00   SSG,	Books and Supplies	4000-4989	285,000.00	250,000,00	400,000.00	148,034.14	160,423.51		3,016,525.22	3,016,525.22
FOOT-566-90   FOOT-569   FOOT-5	Services	5000-5999	350,000.00	350,000.00	350,000.00	862,987.90			4,612,606.06	4,612,606.06
Tool	Capital Outlay	6000-6599							101,207.34	101,207.34
100   100	Other Outgo	7000-7499	30,000.00	30,000.00	30,000.00	66,514.21			393,559.78	393,559.78
111-9199   1220-2599   1220-2599   1220-2599   1220-2599   1220-2599   1220-2599   1220-2599   1220-2599   1220-2599   1220-2599   1220-2599   1220-2599   1220-2599   1220-2599   1220-25949   1220-2	Interfund Transfers Out	7600-7629	106.000.00	106,000,00	106,000,00	00.00			4,735,543.03	4,735,543.03
111-919	All Other Financing Uses	7630-7699							00.0	0.00
111-9199   9200-9299   9200-	TOTAL DISBURSEMENTS		3,841,000.00	3,831,000.00	3,981,000.00	4,187,428.92	1,081,022.20	00.0	48,252,970,22	48,252,970.22
1111-919   2000-9299   2000-	D. BALANCE SHEET ITEMS		27.22.22.22.22.22.22.22.22.22.22.22.22.2				34.11			
100   100	Assets and Deferred Outflows					1	<del></del>		1	
1,000,000,000   1,000,00   1,00	Cash Not In Treasury	9111-9199				5,000.00			5,285.47	
9310 9320 9320 9320 9320 9320 9320 9320 932	Accounts Receivable	9200-9299				(4,446.06)			892,244.33	
\$\text{9320} \text{9320} \text{932020} \text{932020} \text{932020} \text{932020} 932	Due From Other Funds	9310				0.00			1,625,613.53	
\$\text{840} \text{9430} \\ \text{940} \\ \te	Stores	9320							0.00	
99400         9000-9699         0.00	Prepaid Expenditures	9330							0.00	
\$ 9490         \$ 0.00<	Other Current Assets	9340							0.00	
Section Sectin Section Section Section Section Section Section Section Section	Deferred Outflows of Resources	9490							0.00	
\$600-9599	SUBTOTAL		00:00	00.0	0.00	553.94	0.00	00.00	2,523,153.33	
\$600-9599	Liabilities and Deferred Inflows					*-1				
S C + D) (2,852,977,00) (2,852,977,00) (2,152,161,70) (4,056,927,96) (1235,0870,89) (13,530,870,89)	Accounts Payable	9500-9599				00:00			1,262,946.91	
9640 9650 9650 9650 9650 9650 9670 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Due To Other Funds	9610							2,768.15	
9650 9680 9680 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Current Loans	9640							10 770 76	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Unearned Revenues	9650							0000	
S - C + D) (2,852.977.00) 11,269,000.00 (2,192,161.70) (4,096,927.88) (124,270.20) 0.00 (1,723,463.42) (13,530,870.89)	Deferred Inflows of Resources	9690		0	000	90 0	00.0	00.0	1 284 485 81	
S - C + D) (2,852.877.00) 11,269,000.00 (2,192.161.70) (4,096.927.98) (124.270.20) 0.00 (1,723.453.42) (17.23.4	SUBIOLAL		0.00	00.0	0.00	00.0	8		0.000	
S	Suspense Clearing	9910							00:0	
- 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) (1,723,423,42) (1,723,423,42) (1,723,423,42) (1,723,423,42) (1,723,423,42) (1,723,423,42) (1,723,423,42) (1,723,423,42) (1,723,423,42) (1,723,423,42) (1,723,423,42) (1,723,423,42) (1,723,423,42) (1,723,423,42) (1,723,423,42) (1,723,423,42) (1,723,423,42) (1,723,423	TOTAL BALANCE SHEET ITEMS		0.00	00'0	00'0	553.94	00.0	0.00	1,237,667.52	
8,675,230,77 19,944,230,77 17,752,069,07 13,655,141.09	E. NET INCREASE/DECREASE (B - C	(Q +	(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 FNDING CASH PLUS CASH									
	ACCRUALS AND ADJUSTMENTS	_							13,530,870.89	

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

ACTIONAST THROUGH THE MONTH OF Cheese   Control of Processing   Control of P	The state of the s	1		**************************************		***************************************	AWARDON STATES OF THE PARTY OF	AND THE PROPERTY AND THE PARTY OF THE PARTY	The second secon	V222CCC00000000000000000000000000000000	CONTRACTOR OF THE PARTY OF THE
Concept High Normal		Object	Resortings Batanos Rei Janyi	ylul	August	September	October	November	December	January	February
Color   Colo	ACTUALS THROUGH THE MONTH O										
A	A. BEGINNING CASH	.,		13,655,141.09	12,010,769.78	8,047,169.78	4,750,969.78	1,962,369.78	(1,357,230.22)	19,992,361.55	15,333,754.84
1,000,000,000,000,000,000,000,000,000,0	B. RECEIPTS LCFF/Revenue Limit Sources Dinoinal Amordionment	8010.8019		185 000 00		125.000.00	1.000.000.00	,	125,000.00	100,000.00	
100 6 200 6 200 6 200 6 200 7	Property Taxes	8020-8079				150,000.00		200,000.00	22,600,000,00	800,000.00	1,000,000.00
1000-1909   1000	Miscellaneous Funds	8080-8089			00000	00 000 80	00 000 6	1 000 00	00 000 02	101 993 29	5 033 71
Sources   Serio 4796   Serio 4706   Serio	Federal Revenue Other State Bevenue	8100-8299			1,000.00	250,000,000	2,000.00	00.000,1	00.000,07	67.006,101	76,373.00
1000-1369   1360-020-0369   1360-000-0   1	Other Local Revenue	8600-8799		1	61,000.00	125,000.00	90,000,00	230,000.00	00'000'09	180,000.00	80,000.00
1000-1999   1000	Interfund Transfers In All Other Financing Sources	8930-8979							00 000	00 000 707 7	7 904 404 4
1000-1999   2000-2999   2937,771.31   1,680,000.00   1,680,000.00   1,680,000.00   1,680,000.00   1,890,000.00   1,890,000.00   1,890,000.00   1,890,000.00   1,890,000.00   1,890,000.00   1,890,000.00   1,990,000.0	TOTAL RECEIPTS	AND DESCRIPTION OF THE PERSON		196,000,00	62,000.00	6/6,000.00	1,062,000.00	431,000.00	77,655,000.00	1,101,350.29	1,101,400,11
2000-2009   2000	Certificated Salaries	1000-1999		387.771.31	1,650,000,00	1,650,000.00	1,650,000.00	1,650,000.00	00.0	3,100,000.00	1,700,000.00
1000-3699   1000-3699   1000-3690   1000	Classified Salaries	2000-2999		187,000.00	00.000,079	670,000.00	670,000,00	750,000.00	670,000.00	670,000.00	670,000.00
1000-4899   125,000.00   375,000.00   345,000.00   350,000.00   350,000.00   170,	Employee Benefits	3000-3999		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
\$1000-5699   \$1000-6699   \$1000000   \$100000000   \$100000000   \$100000000   \$100000000   \$100000000   \$100000000   \$100000000   \$100000000   \$100000000   \$100000000   \$100000000   \$1000000000   \$1000000000   \$10000000000	Books and Supplies	4000-4999		125,000.00	375,000.00	345,000.00	300,000.00	120,000.00	80,000.00	170,000.00	285,000.00
1000-7489   1000	Services	5000-5999		335,000.00	450,000.00	450,000.00	350,000.00	350,000.00	350,000.00	400,000,00	100,000,00
TOTAL   TOTA	Capital Outlay	6000-6588		30 600 00	30 600 00	00 006 7	30 600 00	30.600.00	30,600,00	30,600.00	30,600.00
Trace   Trac	Ourse Outgo Interfund Transfers Out	7600-7629		100,000.00	100,000,00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
1.565,371.31	All Other Financing Uses	7630-7699									
STATE   STAT	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
SOUTCASE	. BALANCE SHEET ITEMS ssets and Deferred Outflows	3									
SOUTCRES 9320 SOUTCRES 9450 SO	Cash Not In Treasury Accounts Receivable	9200-9299	795,000.00	795,000.00							
SOUTCRES 930 9320 9320 9330 9330 9330 9330 9330	Due From Other Funds	9310									
Sources 9490	Stores	9320									
SOUTCRES 9490 795,000.00 705,000.00 0.00 0.00 0.00 0.00 0.00 0.00	Prepaid Expenditures Other Current Assets	9330									
OWS         EASE (B - C + D)         T785,000.00         T795,000.00	Deferred Outflows of Resources	9490									
ETITEMS         EASE (B. C+D)         (1,070,000,00)         1,070,000,00         1,070,000,00         1,070,000,00         1,070,000,00         1,070,000,00         1,070,000,00         0,00	SUBTOTAL		795,000.00	795,000,00	0.00	00:0	00:00	00.00	00.00	00.0	0.00
Performances         9610         Performance         Performance <th< td=""><td>Accounts Payable</td><td>9500-9599</td><td>1,070,000.00</td><td>1,070,000.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Accounts Payable	9500-9599	1,070,000.00	1,070,000.00							
Purces  9640  9650  Purces  9650  1,070,000,000  1,	Due To Other Funds	9610									
PUTCES 9990 1,070,000.00 1,070,000.00 0.00 0.00 0.00 0.00 0.00 0.0	Current Loans	9640									
ETITEMS (2.75,000.00) (2.75,000.00) (2.75,000.00) (2.75,000.00) (2.75,000.00) (2.75,000.00) (2.75,000.00) (2.75,000.00) (2.75,000.00) (2.75,000.00) (2.75,000.00) (2.75,000.00) (2.755,000	Original nevel des	0000									
ETITEMS (275,000,00) (275,000,00) (275,000,00) (3,285,600,00) (3,286,200,00) (3,286,600,00) (3,319,600,00) (2,349,591,77 (4,688,600,71) (4,688,600,00) (3,319,600,00) (3,319,600,00) (3,319,600,00) (3,319,600,00) (4,317,183,784,84)	SUBTOTAL	8	1,070,000.00	1,070,000.00	00.00	00.00	00.00	00'0	00.0	00.00	0.00
EASE (B - C + D) (275,000,00) (3,296,200,00) (3,296,200,00) (3,296,200,00) (3,296,200,00) (4,658,600,00) (4,658	Vonoperating Suspense Clearing	9910		100		Se c	C	000	000	00.0	000
EASE (B - C + D) (1,644,371,37) (3,903,001,00) (3,203,200,00) (2,703,002,00) (3,703,002,00) (4,703,002,00) (4,703,002,00) (4,357,230,22) (19,992,361,55 (15,333,754.84)	101AL BALANCE SHEET ITEMS	í	(2/3,000.00)	(27.5,000,00)	00.00	100 000 000 07	(00 000 000 0)	(00 040 600 00)	24 240 604 77	(A 658 ROR 74)	(2 874 103 20)
1,501. (2,007,007,1 0.1507,007,1 0.1507,007,1 0.1507,007,1 0.1507,007,1 0.1507,007,1 0.1507,007,1 0.1507,007,1	I. NEL INCREASE/DECREASE (B - C	+ ()		(1,644,3/1,31)	(3,963,600,00)	4 750 060 78	1 962 369 78	(1 357 230 22)	19 992 361 55	15.333.754.84	12 459 561 55
	- ENDING CASH (A + E)			12,010,709.70	07.601,740,0	4,00,000	07.000,700,1	73.027.027	20120101		

FITSL INTERIM 2014-15 INTERIM REPORT	Cashflow Worksheet - Budget Year (2)
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Carmel Unified Monterey County

B. ECCIPTON CONTROLL   Control Name   Control Nam		Colect	March	April	Way	June	Accruals	Adjustments	TOTAL	
Sources   School	ACTOALS THROUGH THE MONTH OF									
Sources   Sour	A. BEGINNING CASH		12,459,561.55	9,637,304.60	21,173,032.88	17,265,265.12				
1000-0109   1000-0109   15 -000-0109   1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	B. RECEIPTS									
1000-020-020-020-020-020-020-020-020-020	Principal Apportionment	8010-8019	250,000,00			374,478.00			2,159,478.00	
1000-2599   199,245.05   199,	Property Taxes	8020-8079	745,087.00	15,496,328.28	137,794.81	165,667.91			41,294,878.00	
1100-1299   1162 266.05   11	Miscellaneous Funds	8080-808				(30,000.00)			(30,000.00)	
8900-8999	Federal Revenue	8100-8299				82,445.00	375,000.00		664,472.00	
100-1999   199,296,05   199,2	Other State Revenue	8300-8599				16,782.00	190,000.00		533,155.00	
1000-1899   10000-1899   10000-1899   10000-1899   10000-1899	Other Local Revenue	8600-8799	168,256,05			172,955.23	230,000,00		1,358,211.28	
1000-1999   1,100,343.00   1,500,000.00   1,500,0	Interfund Transfers In	8910-8929				00.0			00.0	,
1.00-1999   1.700,000.00   1.800,000.00   1.800,000.00   1.900,0	All Other Financing Sources	8930-8979				00.00			0.00	
1000-1999   1,700,000,00   1,800,000   1,80	TOTAL RECEIPTS		1,163,343.05	15,496,328.28	137,794.81	782,328.14	795,000.00	00:0	45,980,194.28	
1000-1399   1,000-100   1,00	C. DISBURSEMENTS					1000	00000		40 600 40	
2000-3899   677,000.00   789,000.00   789,000.00   484,040.23   150,000.00   718,	Certificated Salaries	1000-1999	1,700,000.00	1,800,000.00	1,800,000,00	1,814,007,07	350,000,000		2,002,003.10	
10000-3999   750,000,000   750,000,000   750,000,000   844,040,233   150,000,000   91,018,844   100,000,000   100,000	Classified Salaries	2000-2999	670,000.00	080,000.00	680,000.00	490,387.60	220,000.00		7,697,387.60	
1000   10000   1000   1000   1000   10000   10000   10000   10000   10	Employee Benefits	3000-3999	750,000.00	750,000.00	750,000.00	844,040.23	150,000.00		9,018,848.46	
COLO -5689   450,000.00   350,000.00   350,000.00   350,000.00   350,000.00   350,000.00   350,000.00   350,000.00   30,000.	Books and Supplies	4000-4999	285,000.00	250,000.00	250,000.00	450,456.73	150,000.00		3,185,456.73	
COLOR-6569   COL	Services	5000-5999	450,000.00	350,000.00	350,000,00	658,396.01			4,893,396.01	
T000-7499   30,600,00   30,600,00   100,000   100,000   1,286,00   1,286,00   1,286,00   1,286,00   1,286,00   1,286,00   1,000,000   1,286,00   1,286,00   1,286,00   1,286,00   1,286,00   1,286,00   1,286,00   1,286,00   1,000,000   1,286,	Capital Outlay	6059-0009							100,000.00	
7600-7629   100,000.00   100,000.00   164,962.57   100,03743   1,285,000   1,285,000   1,000,000   1	Other Outgo	7000-7499	30,600.00	30,600.00	30,600.00	50,069.88			363,269.88	
7530-7699   3985,600.00   3.980,600.00   4.045,562.57   4.508.225.75   1.070,000.00   0.00   46,096,996     9111-9199   9200-9299   9330   9340   9490   0.00   0	Interfund Transfers Out	7600-7629	100,000,00	100,000.00	184,962.57	100,037.43			1,285,000.00	
3,965,600,00   3,960,600,00   4,045,622.57   4,508,225.75   1,070,000.00   0,000   46,065,965     9111-9199   9200-9299   9330   9330   9340   9400   9,000	All Other Financing Uses	7630-7699							0.00	
111-9199   9200-9299   9310   9320   9310   9320   9310   9320   9310   93200   93200   93200   93200   93200   93200   93200   93200   9320	TOTAL DISBURSEMENTS		3,985,600.00	3,960,600.00	4,045,562.57	4,508,225.75	1,070,000.00	00.00	46,095,967.86	
111-9199   9200-9299   9310   9320	D. BALANCE SHEET ITEMS									
91711-3199 9200-9299 9320 9330 9330 9330 9490 9610 9640 9650 9650 9650 9650 9650 9650 9650 965	Assets and Deferred Outflows								000	
9200-9296         Arabimater (1,070,000)           9310         9320         735,000           9320         9320         735,000           9320         9340         735,000           9490         0,000         0,000         0,000         775,000           9500-9599         9500-969         0,000         0,000         0,000         1,070,000           9640         9650         0,000         0,000         0,000         1,070,000           9690         0,000         0,000         0,000         0,000         1,070,000           9690         0,000         0,000         0,000         0,000         1,070,000           9690         0,000         0,000         0,000         0,000         1,070,000           9690         0,000         0,000         0,000         0,000         1,070,000           9690         0,000         0,000         0,000         0,000         0,000           9691         0,000         0,000         0,000         0,000         0,000           9691         0,000         0,000         0,000         0,000         0,000           0         0,000         0,000         0,000         0,000	Cash Not In Treasury	9111-9199							00.00	
9310         9320 <th< td=""><td>Accounts Receivable</td><td>8200-8288</td><td></td><td></td><td></td><td></td><td></td><td></td><td>00,000,087</td><td></td></th<>	Accounts Receivable	8200-8288							00,000,087	
9320 9330 9340 940 940 9500-9589 9500-9689 9650 9650 9650 9650 9650 9650 9650 965	Due From Other Funds	9310							00.0	
9330 9340 9400 9600 9600 9600 9600 9600 9600 96	Stores	9320							00:0	
9340         9340         9340         0.00         0.00         0.00         755,00           9500-9599         9640         9640         1,070,00         1,070,00           9650         9650         0.00         0.00         0.00         1,070,00           9670         0.00         0.00         0.00         1,070,00           5         1,282,286,95         11,536,728,28         13,997,767,76         13,539,387,61         0.00         0.00         0.00         1,070,00           5         1,773,032,88         17,286,266,12         13,539,387,61         0.00 <t< td=""><td>Prepaid Expenditures</td><td>9330</td><td></td><td></td><td>***************************************</td><td></td><td></td><td></td><td>00.0</td><td></td></t<>	Prepaid Expenditures	9330			***************************************				00.0	
9490         9490         0.00         0.00         0.00         0.00         755,00           9500-9599         9610         9640         1,070,00         1,070,00           9650         9650         0.00         0.00         0.00         0.00         1,070,00           9670         0.00         0.00         0.00         0.00         1,070,00           9670         0.00         0.00         0.00         1,070,00           9680         0.00         0.00         0.00         1,070,00           9690         0.00         0.00         0.00         1,070,00           9690         0.00         0.00         0.00         0.00         1,070,00           1070,00         0.00         0.00         0.00         0.00         0.00         0.00           1070,00         0.00         0.00         0.00         0.00         0.00         0.00           1070,00         0.00         0.00         0.00         0.00         0.00         0.00           1070,00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           1070         0.00         0.00         0.00         0.00 </td <td>Other Current Assets</td> <td>9340</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>00.0</td> <td></td>	Other Current Assets	9340							00.0	
9600 9699 0.00 0.00 0.00 0.00 0.00 0.00	Deferred Outflows of Resources	9490							0.00	
9500-9699         9600-9699         1,070,000           9640         9640         0.00         0.00         0.00         0.00         0.00         0.00         1,070,00         1,070,00           9650         9650         0.00         0.00         0.00         0.00         0.00         1,070,00           9650         0.00         0.00         0.00         0.00         0.00         1,070,00           CC + D)         (2,822,286,95)         11,536,728.28         (3,907,767,76)         (3,725,897,61)         (275,000,00)         0.00         (300         (390,777,773,030,40)         21,173,032,88         17,265,265,12         13,539,67.51         13,539,67.51         0.00	SUBTOTAL		0.00	00'0	00'0	00:00	0.00	00'0	795,000.00	winer jine
S C C D D C C D D C C D D C C D D C C D D C C D C D C C D C C D C C D C C D C C D C C D C C D C C D C C D C C D C D C C D C C D C C D C C D C C D C C D C C D C C D C C D C C D C D C C D C C D C	Liabilities and Deferred Inflows								00000	
S C C + D) (2,822,256.95) (3,173,032.88 17,256,265.12 13,539,367.51) (2,75,000.00) (2,700.00) (390,777.76) (3,725,897.61) (275,000.00) (390,777.76) (3,907,767.76) (3,907,7	Accounts Payable	9500-9599							00.000,070,1	
9640 9650 9650 0.00	Due To Other Funds	9610							00.0	-
9690  C + D)	Current Loans	9640							00.0	***
S C + D) (2.822.256.95) 11.73.032.88 (3.907.767.76) (3.725.897.61) (275.000.00) (0.00 (3.907.767.76) (3.725.897.61) (275.000.00) (3.907.775.0	Unearned Revenues	9650							00.0	
S - C + D) (2,822,286,95) 11,536,728,28 (3,907,767,76) (3,725,897,61) (275,000,00) 0.00 (390,77; 0.30,	Deferred Inflows of Resources	0696			0	000	1000	00.0	4 070 000 00	
S - C + D) (2,822,256,95) 11,536,728,28 (3,907,767,76) (3,725,897,61) (275,000,00) 0.00 (390,77; (2,822,256,95) 11,536,728,28 (3,907,767,76) (3,725,897,61) (275,000,00) 0.00 (390,77; (3,822,256,95) 11,73,032,88 (17,265,265,12 (13,539,367,51) (275,000,00)	SUBTOTAL		0.00	0.00	00.00	00:0	On'o	00:0	00.000,010,1	
S 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Nonoperating Suspense Cleaning	040							0.00	
-C+D) (2,822,286,95) 11,535,728.28 (3,907,767,75) (3,725,897.61) (275,000,00) 0.00 (0.00) (0.	TOTAL BALANCE SHEET ITEMS	?	0.00	0.00	0.00	00'0	00.0		(275,000	
9,637,304,60 21,173,032.88 17,265,265,12 13,539,367.51	E. NET INCREASE/DECREASE (B - C	a t	(2,822,256.95)	11,535,728.28	(3,907,767.76)	(3,725,897.61)	(275,000.00)		)	
	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				20 80 00 00 00 00 00 00					- March

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.

LCFF Revenue (Funded) ADA

**Budget Adoption** 

First Interim

Budget (Form 01CS, Item 4A1, Projected Year Totals

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

	Step 1A)		Percent Change	Status
	2.375.58	2,377.62	0.1%	Met
		2,377.62	New	Not Met
		2,377.62	New	Not Met
į				

# 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.	

27 65987 0000000 Form 01CSI

2	CRITERION: Enr.	allmant

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed t	by more tha	ın 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.

	men

	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
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)				
(required if 140 i filed)				
	1			

### **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.

	F-Z ADA		
	Unaudited Actuals	Enrollment	
	(Form A, Lines 3, 6, and 25)	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4, C1, and C2e)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2011-12)	2,254	2,377	94.8%
econd Prior Year (2012-13)	2,244	2,358	95,2%
irst 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%):

D-2 ADA

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

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

	Estimated P-2 ADA	Enrollment		
	(Form AI, Lines A4, C1, and C2e)	CBEDS/Projected		
Fiscal Year	(Form MYPI, Line F2)	(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

96.4%

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

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

19	STANDARD MET	- Projected P-2	ADA to enrollmen	t ratio bas not ex	ceeded the standar	d for the current	vear and two su	ıbsequent fiscal v	vears

Explanation:			
(required if NOT met)			
			•

	ADITEDIAN.	LCFF Revenue
4.	CKILEKIUM	I CEE 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: -2.0% to +2.0%

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

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

### LCFF Revenue

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

	Budget Adoption	First Interim		
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.

	Unaudited Actua	us - Ontestricted		
	(Resources	(Resources 0000-1999)		
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2011-12)	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			0.00/
(Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratlo, 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.

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

	Salaries and Benefits	i otai Expenditures	Ratio	
	(Form 01l, Objects 1000-3999)	(Form 01i, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
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
<u> </u>				٧

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

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

a.	STANDARD MET - Ratio	of total unrestricted salaries	and benefits to total uni	restricted expenditures	has met the standard	for the current	t year and two s	ubsequent fiscal years.
----	----------------------	--------------------------------	---------------------------	-------------------------	----------------------	-----------------	------------------	-------------------------

1	 	 	
Explanation:			
•			
(required if NOT met)			

### **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

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.

	Budget Adoption Budget	First Interim Projected Year Totals		Change Is Outside
Object Range / Fiscal Year	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
• • •	ects 8100-8299) (Form MYPI, Line A2)			
Current Year (2014-15)	582,027.00	664,472.00	14.2%	Yes
st Subsequent Year (2015-16)	582,027.00	664,472.00	14.2%	Yes
nd Subsequent Year (2016-17)	582,027.00	664,472.00	14,2%	Yes
Explanation: Fed (required if Yes)	eral Revenue is increased due to a larger T	Title I entitlement than originally repor	led by the State.	
Other State Revenue /Fund 01	Objects 8300-8599) (Form MYPI, Line A3	1		
Current Year (2014-15)	516,373.00	611,553.00	18.4%	Yes
st Subsequent Year (2015-16)	516,373.00	533,155.00	3.2%	No
Ind Subsequent Year (2016-17)	516,373,00	533,155.00	3.2%	No
Current Year (2014-15) st Subsequent Year (2015-16)	1,185,256.05 1,185,256.05	1,358,211.28 1,358,211.28	14.6% 14.6%	Yes Yes
Ist Subsequent Year (2016-16)  2nd Subsequent Year (2016-17)	1,185,256.05	1,358,211.28	14.6%	Yes
Explanation: Oth (required if Yes)	er Local Revenue is increased due to a gre	ater Special Education entitlement th	an originally projected by the Sta	ate.
• • • • • • • • • • • • • • • • • • • •	Objects 4000-4999) (Form MYPI, Line B4			
Current Year (2014-15)	2,905,423.51	3,016,525.22	3.8%	No No
1st Subsequent Year (2015-16)	3,100,000.00	3,185,456.73	2.8%	No No
2nd Subsequent Year (2016-17)	3,400,000.00	3,446,502.40	1.4%	140
Explanation: (required if Yes)				
Services and Other Operating F	Expenditures (Fund 01, Objects 5000-599	99) (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

Explanation: (required if Yes)

2nd Subsequent Year (2016-17)

4,422,485,15

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

-7.9%

4,799,449.07

6B. Calculating the District's Ch	ange in Total Operating Revenues and E	Expenditures		
DATA ENTRY: All data are extract	ted or calculated.			
	Budget Adoption	First Interim		
Object Range / Fiscal Year	Budget	Projected Year Totals	Percent Change	Status
Total Endorel 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
Tatal Deaks and Cumpling	and Services and Other Operating Expenditu	rae (Saction SA)		
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 Tota	I Operating Revenues and Expenditures	to the Standard Percentage R	ange	
DATA ENTRY: Explanations are linke	d from Section 6A if the status in Section 6B is N	Not Met; no entry is allowed below.		
1a. STANDARD NOT MET - One	e or more projected operating revenue have char sons for the projected change, descriptions of th	nged since budget adoption by more	than the standard in one or more of	if any will be made to bring the
subsequent fiscal years. Rea	sons for the projected change, descriptions of the within the standard must be entered in Section (	ie metrious and assumptions used it 6A above and will also display in the	e explanation box below.	Il ally, will be made to bring the
projected operating revenues	Within the standard mast se sincred in contain	or aport and remained are play in the		
Explanation:	Federal Revenue is increased due to a larger T	tile I entitlement than originally repo	rted by the State.	
Federal Revenue				
(linked from 6A				
if NOT met)				
n NOT may				
Explanation:	State Revenue is greater in 2014-15 due to one	e-time Mental Health revenues recei	ved.	
Other State Revenue				
(linked from 6A				
if NOT met)				
Explanation:	Other Local Revenue is increased due to a great	ater Special Education entitlement ti	nan originally projected by the State	
Other Local Revenue		•		
(linked from 6A				
if NOT met)				
			the called a transferred by some an arrange of	f the everent veer or two
1b. STANDARD NOT MET - One	e or more total operating expenditures have char asons for the projected change, descriptions of th	nged since budget adoption by more	than the standard in one or more o	if any will be made to bring the
subsequent riscal years, Rea	sons for the projected change, descriptions of the within the standard must be entered in Section	6A above and will also display in the	e explanation box below.	, it daily, was be raided to bring the
projected operating revenues	Willing the standard filest be entered in Occion	on above and will also display in the	o explanation box bolow.	
Fundamentame				
Explanation: Books and Supplies			•	•
(linked from 6A				
if NOT met)				
# NOT 1803)				
Explanation:	Subsequent year property tax revenues are pro	ejected to provide the option of adjus	sted spending for Services and Othe	r Operating Expenses.
Services and Other Exps				
(linked from 6A				
if NOT met)	1			

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### 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** First Interim Contribution Projected Year Totals 1% Required Minimum Contribution (Fund 01, Resource 8150, Objects 8900-8999) Status (Form 01CS, Item 7, Line 2c) OMMA/RMA Contribution 446,526.20 1,039,742.45 Met Budget Adoption Contribution (information only) 1,039,742.45 (Form 01CS, Criterion 7, Line 2c) If status is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)]) Other (explanation must be provided) Explanation: (required if NOT met

and Other is marked)

### 8. CRITERION: Deficit Spending

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

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

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

### 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.

### Projected Year Totals

Net Change in	Total Unrestricted Expenditures
Unrestricted Fund Balance	and Other Financing Uses

Deficit Spending Level

	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)	(if Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
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

### **BC. 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.

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9. CRITERION: Fund and Cash Ba			
A. FUND BALANCE STANDARD: P	rojected general fund balance will be positive a	t the end of the curre	ent fiscal year and two subsequent fiscal years.
9A-1. Determining if the District's Genera	l Fund Ending Balance is Positive		
DATA ENTRY: Current Year data are extracted.	If Form MYPI exists, data for the two subsequent years v	vill be extracted; if not, e	nter 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) 1st Subsequent Year (2015-16)	13,530,870.89 13,415,097.31	Met Met	
2nd Subsequent Year (2016-17)	13,415,097.31	Met	
2112 0420044511 10511 (2014 11)			
9A-2. Comparison of the District's Endin	g Fund Balance to the Standard		
DATA ENTRY: Enter an explanation if the standa 1a. STANDARD MET - Projected general fu	ard is not met.  Indiending balance is positive for the current fiscal year a	and two subsequent fisca	al years.
Explanation: (required if NOT met)			
B. CASH BALANCE STANDARD: F	Projected general fund cash balance will be pos g Cash Balance is Positive	itive at the end of the	e current fiscal year.
DATA ENTRY: If Form CASH exists, data will be	e extracted; if not, data must be entered below.		
	Ending Cash Balance General Fund	01.1	
Fiscal Year	(Form CASH, Line F, June Column) 13,655,141.09	Status Met	
Current Year (2014-15)	13,003,141.09	Micr	
9B-2. Comparison of the District's Endin	g Cash Balance to the Standard		
DATA ENTRY: Enter an explanation if the stand	ard is not met.		•
1a. STANDARD MET - Projected general fi	and cash balance will be positive at the end of the curren	t 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	D	istrict ADA		
5% or \$64,000 (greater of)	0	to	300	
4% or \$64,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400,001	and	over	

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	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?	
Ι.	DO ADD CHOOSE to exclude that the leset to calculation the bass-mispagin rangs distributed to open white inclusions:	

2.	If you are the SELPA AU and are excluding special education pass-through funds:

b.	Special Education Pass-through Funds
	(Fund 40, recourses 3300-3499 and 6500-6540)

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

objects 7211-7213 and 7221-7223)

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

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

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

 Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)

Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)

4. Reserve Standard Percentage Level

5. Reserve Standard - by Percent (Line B3 times Line B4)

 Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)

 District's Reserve Standard (Greater of Line B5 or Line B6)

2nd Subsequent Year	1st Subsequent Year	Projected Year Totals
(2016-17)	(2015-16)	(2014-15)
46,762,272.2	46,095,967.86	48,252,970.22
0.0	0.00	0.00
46,762,272.2	46,095,967.86	48,252,970,22
3%	3%	3%
1,402,868.1	1,382,879.04	1,447,589.11
0.0	0.00	0,00
1,402,868.1	1,382,879.04	1,447,589.11

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

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10C. Calculating the District's Avai	lable Reserve Amount	V	 	.,

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

		Current Year		
Reserv	re Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unres	tricted resources 0000-1999 except Line 4)	(2014-15)	(2015-16)	(2016-17)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP!, 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		AFTER	
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			ļ
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount			İ
	(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.

19	STANDARD MET -	<ul> <li>Available reserves have met the standard for the current year and two subsequent fiscal years.</li> </ul>
ıa.	O I VIADVIVE ME!	- Available leaches three lifes the standard for the earliest Jean and the earliest head Jean's

Explanation:	
(required if NOT met)	
•	

A E	NTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
١.	Contingent Liabilities
١.	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
	If Yes, identify the liabilities and how they may impact the budget:
2.	Use of One-time Revenues for Ongoing Expenditures
,	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
	Temporary Interfund Borrowings
	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)  No
	If Yes, identify the interfund borrowings:
١.	Contingent Revenues
•	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)?
	if Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

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### 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.

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

### SSA. 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. **Budget Adoption** First Interim Percent Projected Year Totals Amount of Change Status (Form 01CS, Item S5A) Change Description / Fiscal Year Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) 0.00 Met (4,112,065.45) (4,112,065.45) 0.0% Current Year (2014-15) (4,170,000,00) (4,372,955.74) 4.9% 202,955.74 Met 1st Subsequent Year (2015-16) 332,922.64 Not Met 2nd Subsequent Year (2016-17) (4,200,000.00) (4,532,922.64) 7.9% Transfers In, General Fund \* 0.00 Met 0.0% Current Year (2014-15) 0.00 0.00 0.00 1st Subsequent Year (2015-16) 0.00 0.00 0.0% Met 2nd Subsequent Year (2016-17) 0.00 0.00 0.0% 0.00 Met Transfers Out, General Fund \* 1c. 3,455,185.46 Not Met 1,280,357.57 4,735,543.03 269.9% Current Year (2014-15) 1,285,000.00 4,642.43 Met 1st Subsequent Year (2015-16) 1.280.357.57 0.4% 4,642.43 2nd Subsequent Year (2016-17) 1,280,357.57 1,285,000.00 | 0.4% Capital Project Cost Overruns Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? \* 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. 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. As future restricted general fund revenues increase minimally, contributions from unrestricted will need to increase in order to compensate for increased Explanation: RRMA expenditures based on reinstatement of the 3% requirement. (required if NOT met) 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)

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lc,	NOT MET - The projected to Identify the amounts transfer the transfers.	ansfers 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. red, 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
	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.
ld.	NO - There have been no ca	pital project cost overruns occurring since budget adoption that may impact the general fund operational budget.
	Project Information: (required if YES)	
	(roduires ii 120)	

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# S6. Long-term Commitments

Identify all existing and new multiyear commitments1 and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

<sup>1</sup> Include multiyear commitm	ments, multiyear de	bt agreements, and new progran	ns or contracts that result in long	g-term obligations.	
S6A. Identification of the Distr	rict's Long-term	Commitments		1-1-7-1	
DATA ENTRY: If Budget Adoption d Extracted data may be overwritten t all other data, as applicable.	lata exist (Form 01 o update long-term	CS, Item S6A), long-term commi commitment data in Item 2, as a	tment data will be extracted and applicable. If no Budget Adoption	it will only be necessary to click the app n data exist, click the appropriate buttons	propriate button for Item 1b. s for Items 1a and 1b, and enter
	a. Does your district have long-term (multiyear) commitments?     (If No, skip items 1b and 2 and sections S6B and S6C)				
b. If Yes to Item 1a, have r since budget adoption?	new long-term (mul	tiyear) commitments been incurre	ed No		
If Yes to Item 1a, list (or up benefits other than pension	date) all new and e is (OPEB); OPEB i	existing multiyear commitments a s disclosed in Item S7A.	nd required annual debt service	amounts. Do not include long-term com	mitments for postemployment
	# of Years	SA	CS Fund and Object Codes Use	ed For:	Principal Balance
Type of Commitment Capital Leases	Remaining	Funding Sources (Revenu	es) Deb	ot Service (Expenditures)	as of July 1, 2014
Capital Leases Certificates of Participation General Obligation Bonds Supp Early Retirement Program	20		Fund 51		37,778,705
State School Building Loans Compensated Absences					258,908
Other Long-term Commitments (do	not include OPEB)	<u>.                                    </u>			
		·			
TOTAL;					38,037,613
Type of Commitme <u>nt (cont</u>	inued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & i)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases Certificates of Participation					
General Obligation Bonds Supp Early Retirement Program		2,452,594	2,547,294	2,650,995	2,752,294
State School Building Loans Compensated Absences					
Other Long-term Commitments (con	ntinued):		<del></del>		
	nual Payments:	2,452,594	2,547,294	2,650,995	2,752,294
Has total annual	payment Increase	d over prior year (2013-14)?	Yes	Yes	Yes

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S6B. Comparison of I	ne District's Annual Payments to Prior Year Annual Payment
DATA ENTRY: Enter an e	
<ol> <li>Yes - Annual pay funded.</li> </ol>	nents 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
Explana (Required to increase annual pay	i Yes n total
S6C. Identification of	Decreases to Funding Sources Used to Pay Long-term Commitments
DATA ENTRY: Click the	ppropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.
1. Will funding soul	ses 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 so	rces 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.
Explana (Required	

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# 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.

terim data in items 2-4.				
<ul> <li>a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)</li> </ul>	<u>Y</u>	es		
b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?		lo		
	1 <u>C</u>	10		-
c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?		lo		
		Budget Adoption		
OPEB Liabilities		(Form 01CS, Item S7A)	First Interim	
a. OPEB actuarial accrued liability (AAL)		12,067,654.00	12,067,654.00	
b. OPEB unfunded actuarial accrued liability (UAAL)		21,314,962.00	21,314,962.00	
c. Are AAL and UAAL based on the district's estimate or an				
actuarial valuation?		Actuarial	Actuarial	
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	tion.	Jul 01, 2013	Jul 01 2013	
1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)  b. OPEB amount contributed (for this purpose, include premiums paid to a (Funds 01-70, objects 3701-3752) Current Year (2014-15)	self-insurance fu	1,657,929.00   nd)   736,021.76	1,657,929.00 T37,879.40	
1st Subsequent Year (2015-16)		733,062.00	733,062.00	
2nd Subsequent Year (2016-17)		733,062.00	733,062.00	
c, Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)				
Current Year (2014-15)		665,154.00	655,154.00	
1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)		725,647.00 740,611.00	725,647.00 740,611.00	
A No. 1 and a No. 1 and a no. 1 and a Company of the		66	66	
d. Number of retirees receiving OPEB benefits		66	66	
Current Year (2014-15)				*
		66	66	
Current Year (2014-15) 1st Subsequent Year (2015-16)			66 ]	
Current Year (2014-15) 1st Subsequent Year (2015-16)			66 ]	

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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. Budge First Interim data in items 2-4.	et Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and		
<ol> <li>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)</li> </ol>	No		
b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	76		
If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a		
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		
Self-Insurance Contributions     Required contribution (funding) for self-insurance programs     Current Year (2014-15)     1st Subsequent Year (2015-16)     2nd Subsequent Year (2016-17)	Budget Adoption (Form 01CS, Item S7B) First Interim		
<ul> <li>b. Amount contributed (funded) for self-insurance programs         Current Year (2014-15)         1st Subsequent Year (2015-16)         2nd Subsequent Year (2016-17)</li> </ul>			
4. Comments:			

### S8. Status of Labor Agreements

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

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

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

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

Status o Were all Certifica Number		f the Previous Reporting Period	No	eporting Period." There are no extract	ions in this section.
Were all  Certifica  Number	certificated labor negotiations settled as if Yes, con if No, con	s of budget adoption? nplete number of FTEs, then skip to se			
Number	If No, conf	·			
Number		inue with section S8A.	ction S8B.		
lumber	eted (Non-management) Salary and B				
		enefit Negotiations Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
		(2013-14)	(2014-15)	(2015-16)	(2016-17)
	of certificated (non-management) full- ivalent (FTE) positions	164.1	167.0	167.0	167
1a.	Have any salary and benefit negotiation	s been settled since budget adoption?	No		
	•	d the corresponding public disclosure de			
		d the corresponding public disclosure de oplete questions 6 and 7.	ocuments have not been filed wit	h the COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations If Yes, co	still unsettled? mplete questions 6 and 7.	Yes		
	ions Settled Since Budget Adoption Per Government Code Section 3547.5(	a), date of public disclosure board meet	ting:		
	·				
	Per Government Code Section 3547.5(I certified by the district superintendent a if Yes, da				
3.	Per Government Code Section 3547.5(c	c), was a budget revision adopted	·		
	to meet the costs of the collective barga If Yes, da	ining agreement? te of budget revision board adoption:	n/a		,
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 projections (MYPs)?	in the interim and multiyear	(==:::-,		
		One Year Agreement			
	Total cost	of salary settlement			
	% change	in salary schedule from prior year or			
		Multiyear Agreement			
	Total cost	of salary settlement			
		e in salary schedule from prior year er text, such as "Reopener")			
	ldentify th	e source of funding that will be used to	support multiyear salary commit	ments:	

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Jegoti	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	177,647		
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2014-15)	(2015-16)	(2016-17)
7.	Amount included for any tentative salary schedule increases	296.795	0	(2010 17)
,,	Ambant moraded for any tentative saidly contested moradese		- 3	
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2014-15)	(2015-16)	(2016-17)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	2,970,579	3,041,873	3,114,878
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%	2,4%	2.4%
	icated (Non-management) Prior Year Settlements Negotiated Budget Adoption			
	ny new costs negotiated since budget adoption for prior year			
settier	nents included in the interim?	No No		
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
	1 -			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Step and Column Adjustments	(2014-15)	(2015-16)	(2016-17)
	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
1. 2.	Cost of step & column adjustments	202,571	288,955	293,289
3.	Percent change in step & column over prior year	1.4%	1.5%	1.5%
٥.		h		
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Attrition (layoffs and retirements)	(2014-15)	(2015-16)	(2016-17)
			V	Voo
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired			
	employees included in the interim and MYPs?	Yes	Yes	Yes
Certif	icated (Non-management) - Other	and the state of t	-1	a of changes horozona ida V
List of	ther significant contract changes that have occurred since budget adoption and	the cost impact of each change (i.e.,	class size, nours of employment, leav	e of absence, bonuses, etc.j.

88B. C	Cost Analysis of District's Labor Agr	eements - Classified (Non-ma	nagement) Employees		***************************************
DATA E	ENTRY: Click the appropriate Yes or No bu	utton for "Status of Classified Labor	Agreements as of the Previous	Reporting Period." There are no extract	ions in this section.
			section S8C. No		
Classif	ied (Non-management) Salary and Bene	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
	r of classified (non-management) sitions	(2013-14)	(2014-15) 131.1	(2015-16)	(2016-17)
1a.	If Yes, and	the corresponding public disclosure	documents have been filed wi	th the COE, complete questions 2 and 3. If with the COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations s	till unsettled? plete questions 6 and 7.	Yes		
<u>Vegotia</u> 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547.5(a)	, date of public disclosure board me	eeting:		
2b.	Per Government Code Section 3547.6(b) certified by the district superintendent an If Yes, date				
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargai If Yes, date	•	n/a		
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement:	r	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear			
		One Year Agreement			
	Total cost	of salary settlement			
	% change	in salary schedule from prior year or			•
	Total cost	Multiyear Agreement of salary settlement			,
		in salary schedule from prior year text, such as "Reopener")			
	Identify the	source of funding that will be used	to support multiyear salary con	nmitments:	
Negoti	ations Not Settled				
6.	Cost of a one percent increase in salary	and statutory benefits	40,985 Current Year	1st Subsequent Year	2nd Subsequent Year
7	Amount included for any tentative salary	schedule increases	(2014-15) 129.306	(2015-16)	(2016-17)

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		Current Year	1st Subsequent Year	2nd Subsequent Year
Classi	fied (Non-management) Health and Welfare (H&W) Benefits	(2014-15)	(2015-16)	(2016-17)
	A Control of Linear Land Control of the Control of Linear Land Control of Land Control of Linear Land Control of Linear Land Control of Land Contro			1/
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,779,918	1,835,095	1,888,313 84,0%
3.	Percent of H&W cost paid by employer	84.0%	84.0%	2.9%
4.	Percent projected change in H&W cost over prior year	1.0%	3.1%	2.9%
	ifled (Non-management) Prior Year Settlements Negotiated Budget Adoption			
Are an	ny new costs negotiated since budget adoption for prior year ments included in the interim?			
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
		0	Ast Subsequent Vegr	2nd Subsequent Year
	m 101	Current Year	1st Subsequent Year (2015-16)	(2016-17)
Class	ified (Non-management) Step and Column Adjustments	(2014-15)	(2015-10)	(2010-11)
4	Are ston 8 column adjustments included in the interim and MVDc2	Ves	Ves	Yes
1.	Are step & column adjustments included in the interim and MYPs?	Yes 89.560	Yes 91.004	Yes 92,369
2.	Cost of step & column adjustments	89,560	91,004	
				92,369
2.	Cost of step & column adjustments	89,560	91,004	92,369
2. 3.	Cost of step & column adjustments Percent change in step & column over prior year	89,560 0.1%	91,004	92,369 1,5%
2. 3.	Cost of step & column adjustments	89,560 0.1% Current Year	91,004 1.5% 1st Subsequent Year	92,369 1,5% 2nd Subsequent Year
2. 3. Class	Cost of step & column adjustments Percent change in step & column over prior year  ified (Non-management) Attrition (layoffs and retirements)	89,560 0.1% Current Year	91,004 1.5% 1st Subsequent Year	92,369 1,5% 2nd Subsequent Year
2. 3.	Cost of step & column adjustments Percent change in step & column over prior year  ified (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired	89,560 0.1% Current Year (2014-15) Yes	91,004 1.5% 1st Subsequent Year (2015-16) Yes	92,369 1.5% 2nd Subsequent Year (2016-17) Yes
2. 3. Class	Cost of step & column adjustments Percent change in step & column over prior year  ified (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?	0.1%  Current Year (2014-15)	91,004 1.5% 1st Subsequent Year (2015-16)	92,369 1.5% 2nd Subsequent Year (2016-17)
2. 3. Class 1. 2.	Cost of step & column adjustments Percent change in step & column over prior year  ified (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired	89,560 0.1%  Current Year (2014-15)  Yes  Yes	91,004 1.5% 1st Subsequent Year (2015-16) Yes	92,369 1.5%  2nd Subsequent Year (2016-17)  Yes  Yes
2. 3. Class 1. 2.	Cost of step & column adjustments Percent change in step & column over prior year  ified (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	89,560 0.1%  Current Year (2014-15)  Yes  Yes	91,004 1.5% 1st Subsequent Year (2015-16) Yes	92,369 1.5%  2nd Subsequent Year (2016-17)  Yes  Yes

S8C. 0	Cost Analysis of District's Labor Agre	eements - Management/Supe	rvisor/Confidential Employee	<b>PS</b>	
DATA i	ENTRY: Click the appropriate Yes or No but section.	ton for "Status of Management/Su	pervisor/Confidential Labor Agreen	ments as of the Previous Reporting Perio	od." There are no extractions
	of Management/Supervisor/Confidential ill managerial/confidential labor negotiations If Yes or n/a, complete number of FTEs, the If No, continue with section S8C.	s settled as of budget adoption?	evious Reporting Period No		
Manag	ement/Supervisor/Confidential Salary an	d Benefit Negotiations Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	r of management, supervisor, and ntial FTE positions	27.0	26.0	26.0	26.0
1a.	Have any salary and benefit negotiations if Yes, comp	been settled since budget adoption plete question 2.	n? No		
	If No, compl	ete questions 3 and 4.			
1b.	Are any salary and benefit negotiations sti	III unsettled? olete questions 3 and 4.	Yes		
Negotia	ations 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 projections (MYPs)?	the interim and multiyear			
	. Total cost of	f salary settlement			
		alary schedule from prior year ext, such as "Reopener")			
Monoti	ations Not Settled				
3.	Cost of a one percent increase in salary a	nd statutory benefits	40,985		
			Current Year	1st Subsequent Year	2nd Subsequent Year
	Amount included for any tentative salary s	chadula incresses	(2014-15) 68,474	(2015-16)	(2016-17)
4.	Amount included for any terrative salary s	Circulic filifeases	00,414		
_	gement/Supervisor/Confidential		Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
rieann	and Welfare (H&W) Benefits		(2014-13)	(2010-10)	(2010 11)
1.	Are costs of H&W benefit changes include	ed in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits		488,561	500,775	513,294
3. 4.	Percent of H&W cost paid by employer Percent projected change in H&W cost ov	er prior vegr	81.0% 1.0%	81.0% 2.5%	81.0% 2.5%
4.	Percent projected change in Havy cost of	rei prioi year	1.070	2.070	
•	gement/Supervisor/Confidential and Column Adjustments		Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	Are step & column adjustments included i	n the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	11 (1) a paragot anna 11111 o 1	22,450	22,751	23,092
3.	Percent change in step and column over p	orior year	1.5%	1.5%	1.5%
-	gement/Supervisor/Confidential 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	THE PROPERTY OF	17,452	17,452	17,452
3.	Percent change in cost of other benefits of	ver prior year	0.0%	0,0%	0.0%

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### S9. Status of Other Funds

	Analyze the status of other funds that may have negative fund balances at the end of interim report and multiyear projection for that fund. Explain plans for how and when	r the current fiscal year. If any othe the negative fund balance will be a	r fund nas a projected negativ addressed.	ле пило ванапсе, ртерате ап	
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, expenditure each fund.	es, and changes in fund balance (e	e.g., an interim fund report) an	d a multiyear projection report for	
2.	If Yes, identify each fund, by name and number, that is projected to have a negative explain the plan for how and when the problem(s) will be corrected.	ending fund balance for the curren	t fiscal year. Provide reasons	for the negative balance(s) and	

Carmel Unified Monterey County

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

ADDI	TIONAL FISCAL INDICATORS	
The foll may ale	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" and art the reviewing agency to the need for additional review.	swer to any single indicator does not necessarily suggest a cause for concern, but
DATA E	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically o	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
	THE STATE OF THE S	
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
47	Is the district's financial system independent of the county office system?	
A7.	is the district's intarical 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 e	each comment.
	Comments: (optional)	
End	of School District First Interim Criteria and Standards Review	

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# 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)
- 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

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# 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)
- 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

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# 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)
- 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

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# 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)
- 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