

Board Meeting - October 1, 2013
Finance Committee - September 3, 2013
2012 - 2013 Unaudited Actuals
General Fund Unrestricted (Includes Tier III "Swept" Funds)

	Column E	Column I	Column J	Column K	
	2012-2013	2013-2014 LCFF	2014-2015 Projection	2015-2016 Projection	
	Cost of Living Adjustment (COLA)	0%	1.565%	1.80%	2.20%
1	2012-2013 Second Interim: \$18,803 increase from First Interim without Measure L - Reduction of COLA for 2013-2014 from 2% to 1.65% and for 2014-2015 from 2.3% to 2.2% = Total (\$354,232) - Mandated Block Grant starting 2013/14 for \$391,557 per year ongoing - Special Ed = (\$700,000) per year = Total (\$1,400,000) for 2013/14 and 2014/15 only - Special Ed - additional encroachment due to declining enrollment - 2012/13 only = (\$100,568) - Superintendent search firm 2012/13 only = (\$25,000) - Gas savings due to construction of pool = \$50,000 for 2012/13 only - CSR and Lottery revised revenue notice - \$94,371 for 2012/13 only	\$ 1,252,148	\$ 775,028	\$ (2,257,162)	\$ (4,579,090)
2	2012-2013 Second Interim: \$18,803 increase from First Interim with Measure L starting 2013/14 estimated at \$2.4 Million per year	\$ 1,252,148	\$ 3,175,028	\$ 2,542,838	\$ 2,620,910
3	2013-2014 Adopted Budget		\$ 2,252,241	\$ 1,663,133	\$ 1,757,294
4	2013-14 LCFF - UGF LCFF is less than revenue limit due to supplemental and concentration grants (\$679,342)		\$ 1,572,899	TBD	TBD
5	2012 - 2013 Estimated Actuals: \$205,116 increase from 2nd interim	\$ 1,457,264	\$ 2,003,971	\$ 1,341,092	\$ 1,361,445
6	2012 - 2013 Unaudited Actuals: \$247,381 from Estimated Actuals or \$452,497 from 2nd Interim	\$ 1,704,645	\$ 2,251,352	\$ 1,588,473	\$ 1,608,826
7	2013 - 14 Preliminary First Interim: Estimated LCFF for 2013 - 14 through 2015 - 16		\$ 3,673,684	\$ 3,371,937	\$ 2,795,207
8	Information Only - Additional One-Time Funding a. Set aside of \$2,223,511 for 2011-12= \$1.6B Prop 98 * \$165/ADA * 8422 ADA or \$264/ADA (SLUSD) b. State Fiscal Stabilization Funds (SFSF) \$391,963 (applied to offset 2013-14 projected deficit) c. February 2011 mandated cost reimbursement: \$421,255 d. Old mandated cost reimbursement in Fund 17: \$762,177 e. Supplemental Employment Retirement Program for 2015-17 years (SERP) f. Legal fees - cumulative prior years savings - \$388,649; current year savings - \$100,909 g. Federal Jobs Bill h. Adult Ed additional "sweeps" i. Average Daily Attendance (ADA) savings in 2011-2012 to be applied in 2014-2015 j. Leave of Absence (LOA) 2011-12 only k. Workers Compensation/Retirees Benefit/Other Savings l. Sweep of IMF and SLIP funds: \$980,000 for 2013-14; Not swept for 2014/15 and 2015/16 = Total \$1,960,000 m. Special Ed MAA n. Summer School, Core, Retention C/O o. Legal fees 2012 - 13 C/O p. Site discretionary C/O q. AMS servers & equipment	\$0 \$0 \$ 421,255 \$ 762,177 \$ 269,347 \$ 489,558 \$ 185,570 \$ 250,000 \$ 468,752 \$ 109,000 \$ 174,592 \$0 \$0 \$ 72,561 \$ 36,210 \$ 66,214 \$ 30,000 Subtotal	\$0 \$0 \$0 \$0 \$ 215,478 \$ 100,909 \$0 \$0 \$ 468,752 \$0 \$0 \$0 \$0 \$ 72,561 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$ 161,608 \$ 100,909 \$0 \$0 \$0 \$0 \$ 980,000 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$ 80,804 \$ 100,909 \$0 \$0 \$0 \$0 \$ 1,960,000 \$0 \$0 \$0 \$0