

GROSSMONT UNION HIGH SCHOOL DISTRICT

GENERAL FUND

FY 2014-2015

FINANCIAL OVERVIEW

MAY

| | ADOPTED BUDGET | APRIL WORKING BUDGET | MAY WORKING BUDGET | WORKING BUDGET MONTHLY CHANGE | CURRENT WORKING BUDGET VERSUS ADOPTED BUDGET |
|------------------------------|---------------------------|-------------------------------------|-----------------------------------|--|---|
| BEGINNING BALANCE | \$18,951,574 | \$18,516,768 | \$18,516,768 | \$ | -\$434,806 |
| REVENUE | 174,851,763 | 181,571,845 | 181,759,962 | +188,117 | +6,908,199 |
| EXPENSE | -181,209,416 | -189,768,228 | -189,956,345 | +188,117 | +8,746,929 |
| SURPLUS/(DEFICIT) | (6,357,653) | (8,196,383) | (8,196,383) | + | (1,838,730) |
| ENDING BALANCE | | | | | |
| TOTAL | 12,593,921 | 10,320,385 | 10,320,385 | + | (2,273,536) |
| DESIGNATED | 12,593,921 | 10,320,385 | 10,320,385 | + | (2,273,536) |
| UNDESIGNATED | | | | | |
| % OF UNDESIGNATED TO EXPENSE | .00 | .00 | .00 | | |

RESTRICTIONS:

| | | | |
|---|------------------|------------------|------------------|
| A. Reserve for Economic Uncertainties @ 3.78% | 8,154,425 | 7,186,869 | 7,184,559 |
| B. Revolving Cash & Stores | 114,490 | 193,592 | 195,902 |
| C. Prepaid Expense | 0 | 0 | 0 |
| D. Vacancy Savings Reserve | 0 | 0 | 0 |
| E. Restricted Categorical | 2,024,131 | 1,460,032 | 1,460,032 |
| F. School Site/Department Carryovers | 2,000,000 | 1,423,692 | 1,423,692 |
| G. Projected Unexpended Amount | 100,875 | 0 | 0 |
| H. MITI Project | 200,000 | 56,200 | 56,200 |
| I. Budget Flexibility Reserve | 0 | 0 | 0 |
| | <hr/> 12,593,921 | <hr/> 10,320,385 | <hr/> 10,320,385 |

GROSSMONT UNION HIGH SCHOOL DISTRICT

GENERAL FUND

FY 2014-2015

FINANCIAL OVERVIEW

UNRESTRICTED

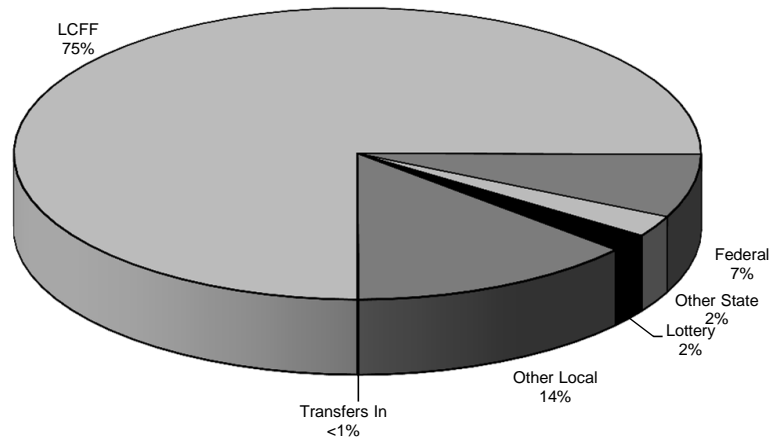
MAY

| | ADOPTED BUDGET | APRIL WORKING BUDGET | MAY WORKING BUDGET | WORKING BUDGET MONTHLY CHANGE | CURRENT WORKING BUDGET VERSUS ADOPTED BUDGET |
|------------------------------|---------------------------|-------------------------------------|-----------------------------------|--|---|
| BEGINNING BALANCE | \$15,775,408 | \$14,837,129 | \$14,837,129 | \$ | -\$938,279 |
| REVENUE | 117,807,005 | 113,966,100 | 114,004,217 | +38,117 | -3,802,788 |
| EXPENSE | -123,012,623 | -119,942,876 | -119,980,993 | +38,117 | -3,031,630 |
| SURPLUS/(DEFICIT) | (5,205,618) | (5,976,776) | (5,976,776) | + | (771,158) |
| ENDING BALANCE | | | | | |
| TOTAL | 10,569,790 | 8,860,353 | 8,860,353 | + | (1,709,437) |
| DESIGNATED | 10,569,790 | 8,860,353 | 8,860,353 | + | (1,709,437) |
| UNDESIGNATED | | | | | |
| % OF UNDESIGNATED TO EXPENSE | .00 | .00 | .00 | | |

RESTRICTIONS:

| | | | |
|---|------------------|-----------------|-----------------|
| A. Reserve for Economic Uncertainties @ 3.78% | 8,154,425 | 7,186,869 | 7,184,559 |
| B. Revolving Cash & Stores | 114,490 | 193,592 | 195,902 |
| C. Prepaid Expense | 0 | 0 | 0 |
| D. Vacancy Savings Reserve | 0 | 0 | 0 |
| E. School Site Carryovers | 2,000,000 | 1,423,692 | 1,423,692 |
| F. Projected Unexpended Amount | 100,875 | 0 | 0 |
| G. MITI Project | 200,000 | 56,200 | 56,200 |
| H. Budget Flexibility Reserve | 0 | 0 | 0 |
| | <hr/> 10,569,790 | <hr/> 8,860,353 | <hr/> 8,860,353 |

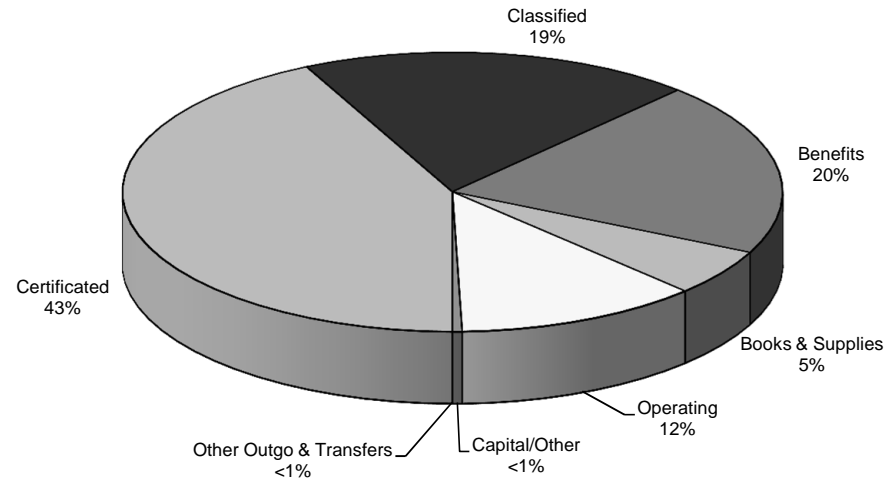
Grossmont Union High School District
 General Fund Revenue
 2014-2015
 May Working Budget



**General Fund Sources
 (In Millions)**

| | |
|----------------|------------------------|
| LCFF | 136.5 |
| Federal | 12.8 |
| Other State | 4.3 |
| Lottery | 3.6 |
| Other Local | 24.4 |
| Transfers In | 0.1 |
| Total Revenues | <u><u>\$ 181.7</u></u> |

Grossmont Union High School District
 General Fund Expenditures
 2014-2015
 May Working Budget



**General Fund Expenditures
 (In Millions)**

| | |
|-------------------------|------------------------|
| Certificated | 81.1 |
| Classified | 36.6 |
| Benefits | 38.3 |
| Books & Supplies | 10.3 |
| Operating | 22.7 |
| Capital/Other | 0.9 |
| Other Outgo & Transfers | - |
| Total Expenditures | <u><u>\$ 189.9</u></u> |

GENERAL

GROSSMONT UNION HIGH SCHOOL DISTRICT
2014-2015 BUDGET SUMMARY
PERIOD ENDED 5/31/2015

| REVENUE OBJECT | DESCRIPTION | ADOPTED BUDGET | CURRENT WORKING BUDGET | ACTUAL RECEIVED TO DATE | ESTIMATED BALANCE TO BE RECEIVED | WORKING BUDGET VS. ADOPTED BUDGET |
|---|---|-------------------|------------------------------|-------------------------------|--|---|
| <i>REVENUE LIMIT SOURCES</i> | | | | | | |
| 8011 | Revenue Limit State Aid - Current Year | 61,654,571 | 53,958,663 | 51,255,427 | 2,703,236 | (7,695,908) |
| 8012 | Education Protection Account (EPA) | 18,632,980 | 22,746,171 | 17,099,945 | 5,646,226 | 4,113,191 |
| 8019 | Revenue Limit State Aid - Prior Year | | | (862,635) | 862,635 | |
| 8021 | Homeowners' Exemptions | 722,176 | 701,634 | 596,376 | 105,258 | (20,542) |
| 8041 | Secured Roll Taxes | 77,794,001 | 81,510,371 | 70,346,628 | 11,163,743 | 3,716,370 |
| 8042 | Unsecured Roll Taxes | 2,738,880 | 2,800,837 | 2,841,180 | | 61,957 |
| 8043 | Prior Years' Taxes | (66,797) | (84,223) | (23,332) | (60,891) | (17,426) |
| 8044 | Supplemental Taxes | 1,145,462 | 1,704,019 | 1,584,791 | 119,228 | 558,557 |
| 8045 | Education Revenue Augmentation Fund (ERAF) | (9,213,937) | (8,634,052) | | (8,634,052) | 579,885 |
| 8047 | Community Redevelopment Funds | 3,322,875 | 3,667,925 | 2,018,223 | 1,649,702 | 345,050 |
| 8082 | Other In-Lieu Taxes | | | | | |
| 8091 | Revenue Limit Transfers - Current Year | (7,182,059) | (6,124,059) | (6,124,059) | | 1,058,000 |
| 8096 | Transfer to Charter Schools in Lieu of Property Taxes | (15,272,020) | (16,430,099) | (13,912,165) | (2,517,934) | (1,158,079) |
| 8097 | Property Taxes Transfers | 695,424 | 760,440 | 646,503 | 113,937 | 65,016 |
| <i>TOTAL REVENUE LIMIT SOURCES</i> | | 134,971,556 | 136,577,627 | 125,466,881 | 11,151,089 | 1,606,071 |

GENERAL

GROSSMONT UNION HIGH SCHOOL DISTRICT

2014-2015 BUDGET SUMMARY

PERIOD ENDED 5/31/2015

| REVENUE OBJECT | DESCRIPTION | ADOPTED BUDGET | CURRENT WORKING BUDGET | ACTUAL RECEIVED TO DATE | ESTIMATED BALANCE TO BE RECEIVED | WORKING BUDGET VS. ADOPTED BUDGET |
|-------------------------------------|--|-------------------|------------------------------|-------------------------------|--|---|
| <i>FEDERAL REVENUE</i> | | | | | | |
| 8181 | Special Education: IDEA Basic Local Assistance Entitlement | 3,635,118 | 4,279,438 | 338,727 | 3,940,711 | 644,320 |
| 8182 | Special Education: IDEA Mental Health Services | 601,783 | 601,783 | 514,983 | 86,800 | |
| 8285 | Medi-Cal Administrative Activities | | | | | |
| 8285 | NCLB: Title IV, Part B, 21st Century Community Learning Centers | 767,592 | 792,614 | 382,795 | 409,819 | 25,022 |
| 8285 | NCLB: Title IV, Part B, 21st CCLC - ASSETs Equitable Access | 100,000 | 138,298 | 50,000 | 88,298 | 38,298 |
| 8285 | Link Learning Program | | | | | |
| 8290 | College Board Fees | 87,553 | 81,958 | 81,958 | | (5,595) |
| 8290 | NCLB: Title I, Part A, Basic Grants Low-Income | 2,801,802 | 4,038,656 | 2,341,611 | 1,697,045 | 1,236,854 |
| 8290 | Department of Rehabilitation: Workability II, Transition Partnership | 356,833 | 356,833 | 226,489 | 130,344 | |
| 8290 | Voc Programs: Voc & Appl Tech Sec II C (Carl Perkins Act) | 465,035 | 564,341 | 21,957 | 542,384 | 99,306 |
| 8290 | Safe and Supportive Schools Programmatic Intervention (S3) | | 47,585 | 8,791 | 38,794 | 47,585 |
| 8290 | NCLB: Title II, Part A, Teacher Quality | 448,838 | 461,919 | 461,919 | | 13,081 |
| 8290 | NCLB: Title II, Part A, Admin Training | | 8,002 | 8,002 | | 8,002 |
| 8290 | NCLB: Title III, Immigrant Education Program | 143,899 | 213,426 | 138,769 | 74,657 | 69,527 |
| 8290 | NCLB: Title III, Limited English Proficiency Student Program | 307,612 | 275,657 | 275,657 | | (31,955) |
| 8290 | Refugee Children Supplemental Assistance Program | | 130,194 | 65,534 | 64,661 | 130,194 |
| 8290 | Department of Health Care Services: Medi-Cal Billing Option | 650,000 | 800,000 | 663,381 | 136,619 | 150,000 |
| <i>TOTAL FEDERAL REVENUE</i> | | 10,366,065 | 12,790,704 | 5,580,572 | 7,210,132 | 2,424,639 |

GENERAL

GROSSMONT UNION HIGH SCHOOL DISTRICT
2014-2015 BUDGET SUMMARY
PERIOD ENDED 5/31/2015

| REVENUE OBJECT | DESCRIPTION | ADOPTED BUDGET | CURRENT WORKING BUDGET | ACTUAL RECEIVED TO DATE | ESTIMATED BALANCE TO BE RECEIVED | WORKING BUDGET VS. ADOPTED BUDGET |
|---|---|-------------------|------------------------------|-------------------------------|--|---|
| <i>OTHER STATE REVENUE</i> | | | | | | |
| 8550 | Mandated Costs Reimbursement | 993,765 | 2,105,331 | 2,114,432 | | 1,111,566 |
| 8560 | State Lottery | 3,295,782 | 3,355,721 | 1,805,990 | 1,549,731 | 59,939 |
| 8590 | California High School Exit Exam | 14,000 | 22,042 | | 22,042 | 8,042 |
| 8590 | California English Language Development Testing (CELDT) | 9,925 | 11,705 | | 11,705 | 1,780 |
| 8590 | Standardized Testing and Report Program | 19,500 | 33,012 | | 33,012 | 13,512 |
| 8590 | Linked Learning Pilot Program (AB 790) | | 18,963 | 15,213 | 3,750 | 18,963 |
| 8590 | Special Education: Mental Health Services | 2,340,215 | 1,813,217 | 1,626,608 | 186,609 | (526,998) |
| 8590 | Special Ed: Project Workability I LEA | 230,886 | 228,069 | 171,052 | 57,017 | (2,817) |
| 8590 | Special Ed: Low Incidence Entitlement | 6,001 | | | | (6,001) |
| 8590 | Special Ed: Personnel Staff Development | 9,006 | | | | (9,006) |
| 8590 | Agricultural Career Technical Education Incentive | | 24,541 | 24,541 | | 24,541 |
| 8590 | Partnership Academies Program | 140,220 | 236,416 | 155,040 | 81,376 | 96,196 |
| 8590 | Supplementary Programs: Specialized Secondary | | | | | |
| 8590 | Common Core State Standards Implementation | | | | | |
| <i>TOTAL OTHER STATE REVENUE</i> | | 7,059,300 | 7,849,017 | 5,912,875 | 1,945,243 | 789,717 |

GENERAL

GROSSMONT UNION HIGH SCHOOL DISTRICT

2014-2015 BUDGET SUMMARY

PERIOD ENDED 5/31/2015

| REVENUE OBJECT | DESCRIPTION | ADOPTED BUDGET | CURRENT WORKING BUDGET | ACTUAL RECEIVED TO DATE | ESTIMATED BALANCE TO BE RECEIVED | WORKING BUDGET VS. ADOPTED BUDGET |
|----------------------------------|---|-------------------|------------------------------|-------------------------------|--|---|
| OTHER LOCAL REVENUE | | | | | | |
| 8631 | Sale of Equipment and Supplies | | 53,253 | 71,485 | | 53,253 |
| 8650 | Rentals and Leases | 365,858 | 422,539 | 264,544 | 157,995 | 56,681 |
| 8656 | Rental of Buildings and Fields | | 81,807 | 81,807 | | 81,807 |
| 8660 | Interest | 246,000 | 432,800 | 416,860 | 15,940 | 186,800 |
| 8675 | Transportation Fees from Individuals | 150,000 | 150,000 | 133,551 | 16,449 | |
| 8677 | Interagency Services: Miscellaneous | 21,028 | 21,028 | 603,819 | | |
| 8677 | Interagency Services: Helix Charter Buyback Services | 2,626,313 | 2,626,313 | 2,359,061 | 267,252 | |
| 8677 | Interagency Services: Steele Canyon Charter Buyback Services | 2,315,170 | 2,350,170 | 2,224,500 | 125,670 | 35,000 |
| 8677 | Interagency Services: Print Shop | 35,000 | 35,000 | 41,586 | | |
| 8677 | Interagency Services: Transportation | 415,000 | 415,000 | 277,896 | 137,104 | |
| 8677 | Interagency Services: ECREC | 126,095 | 126,095 | 93,720 | 32,375 | |
| 8677 | Interagency Services: Special Programs | 91,692 | 530,541 | 504,275 | 26,266 | 438,849 |
| 8689 | All Other Fees and Contracts | 205,000 | 221,638 | 242,955 | | 16,638 |
| 8699 | Other Local: Miscellaneous | 289,513 | 377,254 | 346,149 | 31,105 | 87,741 |
| 8699 | Other Local: E-Rate | 265,000 | 265,000 | 3,072 | 261,928 | |
| 8699 | Other Local: Microsoft Voucher Program | | 846,162 | 56,650 | 789,512 | 846,162 |
| 8699 | Other Local: On-Campus Residents | 31,200 | 31,200 | 24,800 | 6,400 | |
| 8699 | Other Local: Print Shop | 25,000 | 25,000 | 20,469 | 4,531 | |
| 8699 | Other Local: Transportation | 284,000 | 284,000 | 301,387 | | |
| 8699 | Other Local: Special Programs | 292,814 | 473,584 | 256,693 | 216,891 | 180,770 |
| 8782 | All Other Transfers from County Office: ROP | 4,520,934 | 4,523,740 | | 4,523,740 | 2,806 |
| 8792 | Transfers of Apportionments from County Office: Special Ed CY | 10,099,225 | 10,200,490 | 9,927,206 | 273,284 | 101,265 |
| 8792 | Transfers of Apportionments from County Office: Special Ed PY | | | 70,604 | | |
| TOTAL OTHER LOCAL REVENUE | | 22,404,842 | 24,492,614 | 18,323,090 | 6,886,440 | 2,087,772 |

GENERAL

GROSSMONT UNION HIGH SCHOOL DISTRICT

2014-2015 BUDGET SUMMARY

PERIOD ENDED 5/31/2015

| REVENUE OBJECT | DESCRIPTION | ADOPTED BUDGET | CURRENT WORKING BUDGET | ACTUAL RECEIVED TO DATE | ESTIMATED BALANCE TO BE RECEIVED | WORKING BUDGET VS. ADOPTED BUDGET |
|--------------------------------------|--------------------------------------|-------------------|------------------------------|-------------------------------|--|---|
| OTHER FINANCING SOURCES | | | | | | |
| 8912 | Between General and Special Reserve | 50,000 | 50,000 | | 50,000 | |
| 8919 | Other Authorized Interfund Transfers | | | | | |
| TOTAL OTHER FINANCING SOURCES | | 50,000 | 50,000 | | 50,000 | |

| | | | | | |
|--------------------------|-------------|-------------|-------------|------------|-----------|
| TOTAL REVENUE (1) | 174,851,763 | 181,759,962 | 155,283,418 | 27,242,904 | 6,908,199 |
|--------------------------|-------------|-------------|-------------|------------|-----------|

(1) Increase of \$ 188,117 relates to:

UnrestrictedRestricted+38,117

Other Local: Miscellaneous Site Income Received Offset by Expense

+150,000

Department of Health Care Services: Medi-Cal Billing Option

Total+38,117150,000

GROSSMONT UNION HIGH SCHOOL DISTRICT

GENERAL FUND

FY 2014-2015

EXPENDITURE ANALYSIS

MAY

| | ACTUALS Y-T-D APR | ACTUALS MONTH MAY | ACTUALS Y-T-D MAY | COMMITTED | UNCOMMITTED BALANCE | CURRENT WORKING BUDGET TOTAL/YEAR | PERCENT OF TOTAL WORKING BUDGET |
|--|-------------------------|-------------------------|-------------------------|-------------------|------------------------|--|--|
| CERTIFICATED SALARIES | 65,461,094 | 7,309,148 | 72,770,242 | 6,702,967 | 1,670,314 | 81,143,522 | 42.72% |
| CLASSIFIED SALARIES | 30,445,669 | 3,297,877 | 33,743,546 | 2,787,517 | 53,176 | 36,584,239 | 19.26% |
| EMPLOYEE BENEFITS | 30,219,463 | 3,653,654 | 33,873,116 | 3,361,603 | 1,027,511 | 38,262,230 | 20.14% |
| BOOKS AND SUPPLIES | 5,766,361 | 399,702 | 6,166,063 | 2,113,417 | 2,093,734 | 10,373,214 | 5.46% |
| SERVICES AND OTHER OPERATING EXPENDITURES | 16,486,683 | 1,546,965 | 18,033,647 | 7,837,203 | -3,182,198 | 22,688,652 | 11.94% |
| CAPITAL OUTLAY | 875,675 | 7,331 | 883,005 | 228,181 | -190,004 | 921,182 | 0.48% |
| OTHER OUTGO | 215,273 | -38,097 | 177,175 | 21,400 | -215,269 | -16,694 | -0.01% |
| TOTAL | 149,470,217 | 16,176,578 | 165,646,795 | 23,052,286 | 1,257,264 | 189,956,345 (1) | |
| PERCENT | 78.69% | 8.52% | 87.20% | 12.14% | 0.66% | 100.00% | 100.00% |

(1) Increase of \$ 188,177 relates to:

+38,117 Miscellaneous Unrestricted Adjustments Offset by Revenue

+150,000 Department of Health Care Services: Medi-Cal Billing Option

GROSSMONT UNION HIGH SCHOOL DISTRICT

GENERAL FUND

FY 2014-2015

EXPENDITURE ANALYSIS

UNRESTRICTED

MAY

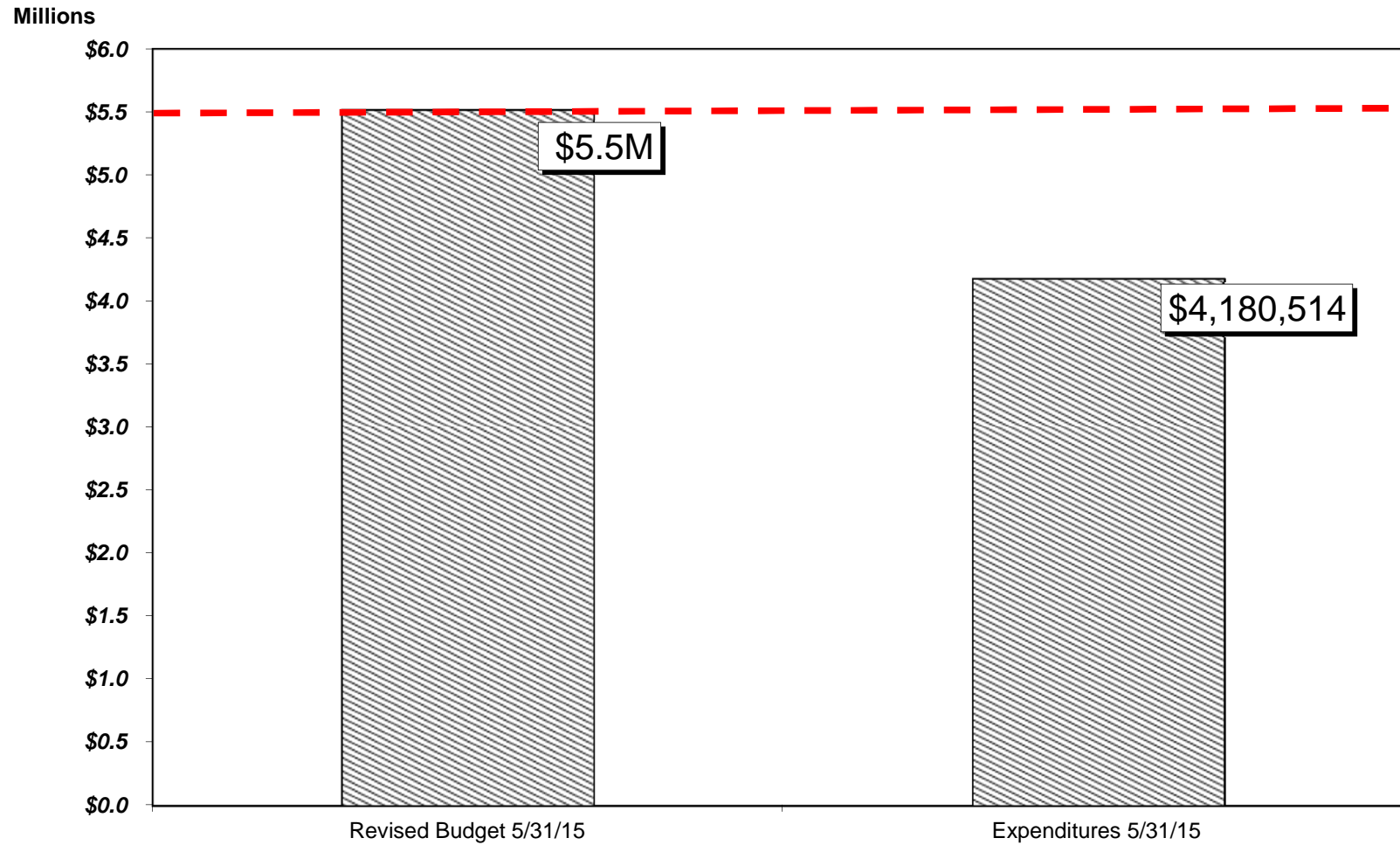
| | ACTUALS Y-T-D APR | ACTUALS MONTH MAY | ACTUALS Y-T-D MAY | COMMITTED | UNCOMMITTED BALANCE | CURRENT WORKING BUDGET TOTAL/YEAR | PERCENT OF TOTAL WORKING BUDGET |
|--|-------------------------|-------------------------|-------------------------|-------------------|------------------------|--|--|
| CERTIFICATED SALARIES | 46,777,245 | 5,339,855 | 52,117,099 | 4,851,424 | 454,748 | 57,423,271 | 47.86% |
| CLASSIFIED SALARIES | 20,457,966 | 2,157,918 | 22,615,884 | 1,778,629 | 504,732 | 24,899,246 | 20.75% |
| EMPLOYEE BENEFITS | 20,277,613 | 2,441,771 | 22,719,384 | 2,223,440 | 1,260,753 | 26,203,577 | 21.84% |
| BOOKS AND SUPPLIES | 2,799,419 | 245,892 | 3,045,311 | 1,034,838 | 252,182 | 4,332,330 | 3.61% |
| SERVICES AND OTHER OPERATING EXPENDITURES | 6,229,770 | -409,004 | 5,820,767 | 2,829,644 | -978,806 | 7,671,605 | 6.39% |
| CAPITAL OUTLAY | 580,910 | 998 | 581,907 | 63,641 | 104,290 | 749,839 | 0.62% |
| OTHER OUTGO | -105,092 | -38,097 | -143,190 | 21,400 | -1,177,085 * | -1,298,875 | -1.08% |
| TOTAL | 97,017,830 | 9,739,332 | 106,757,162 | 12,803,016 | 420,815 | 119,980,993 (1) | |
| PERCENT | 80.86% | 8.12% | 88.98% | 10.67% | 0.35% | 100.00% | 100.00% |

(1) Increase of \$ 38,117 relates to:

+38,117 Miscellaneous Unrestricted Adjustments Offset by Revenue

* Indirect Cost Offsets

Grossmont Union High School District
Routine Maintenance Account
Fiscal Year 2014-2015



GROSSMONT UNION HIGH SCHOOL DISTRICT

AVERAGE DAILY ATTENDANCE ANALYSIS

| | FISCAL YEAR 2013-2014 | | | FISCAL YEAR 2014-2015 | | | | |
|-------------------------|--|---|---|--|---|---|---------------------------|-------------------------------|
| | <i>PERIOD 1 ATTEND. Thru 12/31</i> | <i>PERIOD 2 ATTEND. Thru 4/15</i> | <i>ANNUAL ATTEND. Thru 6/30</i> | <i>PERIOD 1 ATTEND. Thru 12/31</i> | <i>PERIOD 2 ATTEND. Thru 4/15</i> | <i>ANNUAL ATTEND. Thru 6/30</i> | <i>REVISED BUDGET</i> | <i>OVER <UNDER></i> |
| REGULAR HIGH SCHOOLS | 15,074 | 14,893 | 14,839 | 14,755 | 15,545 | | 15,545 | |
| ALTERNATIVE PROGRAMS: | 672 | 667 | 653 | | | | | |
| CONTINUATION | | | | 174 | 271 | | 271 | |
| INDEPENDENT STUDY | | | | 330 | 344 | | 344 | |
| LEARNING CENTERS | | | | | | | | |
| HOME CHOICE | | | | | | | | |
| HOME HOSPITAL | | | | 17 | 16 | | 16 | |
| MIDDLE COLLEGE | 76 | 76 | 75 | 75 | 75 | | 75 | |
| SPECIAL EDUCATION | 965 | 993 | 934 | 975 | - | | - | |
| SPEC. ED. SUMMER SCHOOL | 105 | 105 | 105 | 105 | 85 | | 85 | |
| NONPUBLIC SCHOOL | 91 | 93 | 91 | 62 | 73 | | 73 | (1) |
| TOTAL ADA | 16,983 | 16,827 | 16,697 | 16,493 | 16,410 | | 16,410 | |
| ADULT EDUCATION * | | | | | | | | |
| JAIL EDUCATION | 498 | 733 | 989 | 372 | 660 | | 989 | (1) |
| APPRENTICE HOURS | 94,000 | 129,852 | 189,655 | 65,176 | 137,028 | | 189,655 | (1) |
| HELIX CHARTER | 2,418 | 2,382 | 2,362 | 2,361 | 2,348 | | 2,382 | |
| STEELE CANYON CHARTER | 2,078 | 2,057 | 2,041 | 2,130 | 2,109 | | 2,057 | |

* Summer School, Supplemental Hours and Adult Education programs will be paid based on 2007/08 figures pursuant to SB X3 4 & E.C. 42605.

GROSSMONT UNION HIGH SCHOOL DISTRICT

STATEMENT OF CASH FLOW

FISCAL YEAR 2014-15

GENERAL FUND

| | | OBJECT | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | JUNE | ACCRUALS | TOTAL |
|---|--|-----------|-------------|--------------|--------------|----------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|-----|------|----------|--------------|
| A. BEGINNING CASH | | 9110 | \$7,368,633 | \$7,206,729 | \$1,216,573 | \$1,128,466 | (\$10,570,489) | (\$17,274,781) | \$3,983,583 | \$12,257,854 | \$4,119,696 | \$1,152,894 | \$9,619,833 | | | | |
| B. RECEIPTS | | | | | | | | | | | | | | | | | |
| LCFF: | | | | | | | | | | | | | | | | | |
| State Aid | | 8010-8019 | 2,859,024 | 3,006,067 | 11,109,329 | 5,410,921 | 5,410,921 | 11,109,328 | 5,410,921 | 4,368,274 | 10,071,404 | 4,368,274 | 4,368,274 | | | | 67,492,737 |
| Property Taxes | | 8020-8079 | 169,171 | 1,132,899 | 743,347 | 441,433 | 3,605,430 | 23,913,739 | 14,958,732 | 2,247,352 | 2,704,905 | 19,065,717 | 8,381,140 | | | | 77,363,865 |
| Other | | 8080-8099 | (2,319,951) | (300,000) | (3,067,871) | (2,232,208) | (1,500,000) | (1,116,104) | (919,703) | (2,116,104) | (2,421,911) | (2,635,015) | (760,854) | | | | (19,389,721) |
| Federal Revenues | | 8100-8299 | 27,920 | 115,928 | 1,046,715 | 194,923 | 327,090 | 692,313 | 256,997 | 611,372 | 1,808,979 | 345,110 | 153,224 | | | | 5,580,572 |
| Other State Revenues | | 8300-8599 | 36,172 | 1,093,217 | 4,000 | 146,419 | 1,954,426 | - | 833,850 | - | 58,801 | 1,728,974 | 57,017 | | | | 5,912,875 |
| Other Local Revenues | | 8600-8799 | 891,776 | 1,140,055 | 1,771,954 | 2,035,160 | 1,818,305 | 1,813,608 | 1,688,479 | 1,598,029 | 1,702,873 | 2,095,089 | 1,767,764 | | | | 18,323,090 |
| Interfund Transfers In | | 8910-8929 | - | - | - | - | - | - | - | - | - | - | - | | | | - |
| All Other Financing Sources | | 8931-8979 | - | - | - | - | - | - | - | - | - | - | - | | | | - |
| Loans/Contributions | | 8980-8999 | - | - | - | - | - | - | - | - | - | - | - | | | | - |
| TOTAL RECEIPTS | | | 1,664,112 | 6,188,165 | 11,607,474 | 5,996,648 | 11,616,173 | 36,412,885 | 22,229,276 | 6,708,923 | 13,925,051 | 24,968,149 | 13,966,564 | | | | 155,283,418 |
| C. DISBURSEMENTS | | | | | | | | | | | | | | | | | |
| Certificated Salaries | | 1000-1999 | 398,877 | 7,290,151 | 7,498,195 | 7,109,191 | 7,314,155 | 7,225,845 | 7,099,302 | 7,110,419 | 7,197,407 | 7,217,552 | 7,309,148 | | | | 72,770,242 |
| Classified Salaries | | 2000-2999 | 1,626,854 | 2,735,047 | 3,170,694 | 3,281,087 | 3,332,333 | 3,253,247 | 3,233,255 | 3,221,274 | 3,267,122 | 3,324,756 | 3,297,877 | | | | 33,743,546 |
| Employee Benefits | | 3000-3999 | 425,985 | 1,589,058 | 3,447,797 | 3,421,950 | 3,462,546 | 3,436,064 | 3,607,569 | 3,586,740 | 3,612,689 | 3,629,064 | 3,653,654 | | | | 33,873,116 |
| Supplies & Services | | 4000-5999 | 515,544 | 2,022,879 | 2,578,440 | 3,802,867 | 1,785,099 | 2,083,980 | 2,387,129 | 1,481,329 | 3,088,067 | 2,505,341 | 1,946,667 | | | | 24,199,711 |
| Capital Outlay | | 6000-6599 | 486,752 | 6,965 | 63,677 | 5,325 | 72,582 | 41,234 | 9,954 | 20,603 | 110,952 | 57,630 | 7,331 | | | | 883,005 |
| Other Outgo | | 7000-7499 | 218,258 | 168,375 | (21,751) | 31,693 | (42,019) | (33,776) | (5,665) | (24,129) | (37,286) | (38,427) | (38,097) | | | | 177,175 |
| Interfund Transfers Out | | 7600-7629 | - | - | - | 500 | - | - | - | - | - | - | - | | | | 500 |
| All Other Financing Uses | | 7630-7999 | - | - | - | - | - | - | - | - | - | - | - | | | | - |
| Loans/TRAN | | | | | | | | | | | | | | | | | - |
| TOTAL DISBURSEMENTS | | | 3,672,269 | 13,812,475 | 16,737,051 | 17,652,614 | 15,924,696 | 16,006,594 | 16,331,545 | 15,396,236 | 17,238,951 | 16,695,916 | 16,176,578 | | | | 165,647,295 |
| TOTAL NET INCOME/(LOSS) | | | (2,008,157) | (7,624,310) | (5,129,577) | (11,655,966) | (4,308,523) | 20,406,291 | 5,897,731 | (8,687,314) | (3,313,901) | 8,272,233 | (2,210,014) | | | | (10,363,876) |
| D. PRIOR YEAR TRANSACTIONS | | | | | | | | | | | | | | | | | |
| Accounts Receivable | | 9200 | 9,589,688 | 1,340,911 | 460,905 | 1,080,170 | (12,951) | 30,423 | 386,865 | (76,995) | 1,297,563 | (522,902) | (29,968) | | | | 13,543,708 |
| Accounts Payable | | 9500 | 7,152,981 | 157,631 | (1,690,936) | (95,031) | 2,024,391 | (1,078,647) | (699,328) | (254,382) | (886,268) | 655,737 | 1,295,343 | | | | 6,581,492 |
| Due-to/Due-From, Stores & Deferred Rev | | | 798,763 | (901,516) | (1,039,192) | (196,799) | 2,130,852 | (1,517,179) | (259,579) | 84,618 | 833,483 | 1,031,789 | 30,065 | | | | 995,304 |
| TOTAL PRIOR YEAR TRANS. | | | 1,637,944 | 2,084,796 | 3,191,032 | 1,372,000 | (4,168,193) | 2,626,248 | 1,345,772 | 92,769 | 1,350,348 | (2,210,428) | (1,355,377) | | | | 5,966,911 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (370,212) | (5,539,514) | (1,938,545) | (10,283,966) | (8,476,716) | 23,032,539 | 7,243,503 | (8,594,545) | (1,963,553) | 6,061,804 | (3,565,391) | | | | (4,396,965) |
| F. TRANSFERS IN TRANSIT | | | 208,308 | (450,642) | 1,850,438 | (1,414,989) | 1,772,424 | (1,774,174) | 1,030,767 | 456,387 | (1,003,249) | 2,405,134 | 1,118,685 | | | | 4,199,089 |
| G. CASH BEFORE BORROWING (A + E) | | | \$7,206,729 | \$1,216,573 | \$1,128,466 | (\$10,570,489) | (\$17,274,781) | \$3,983,583 | \$12,257,854 | \$4,119,696 | \$1,152,894 | \$9,619,833 | \$7,173,127 | | | | |
| H. BORROWING FOR CASH FLOW | | | | | | | | | | | | | | | | | |
| 2014/15 TRANS | | 9640 | - | 20,000,000 | - | - | - | (10,000,000) | - | - | - | (10,000,000) | - | | | | - |
| I. ENDING CASH AFTER BORROWING (G + H) | | | \$7,206,729 | \$21,216,573 | \$21,128,466 | \$9,429,511 | \$2,725,219 | \$23,483,583 | \$22,257,854 | \$14,119,696 | \$11,152,894 | \$9,619,833 | \$7,173,127 | | | | |

GROSSMONT UNION HIGH SCHOOL DISTRICT
GENERAL FUND
UTILITY EXPENSE COMPARISON
2013-14 VS. 2014-15

| 2013-2014 | | | | UTILITY | 2014-2015 | | | |
|-----------|------------|------------|--------------|-------------|-----------|------------|------------|--------------|
| UNITS | | DOLLARS | | | UNITS | | DOLLARS | |
| MONTHLY | CUMULATIVE | MONTHLY | CUMULATIVE | ELECTRICITY | MONTHLY | CUMULATIVE | MONTHLY | CUMULATIVE |
| 1,572,813 | 1,572,813 | 326,889.80 | 326,889.80 | JULY | 1,557,020 | 1,557,020 | 427,851.03 | 427,851.03 |
| 1,251,576 | 2,824,389 | 251,100.21 | 577,990.01 | AUGUST | 1,268,005 | 2,825,025 | 330,706.98 | 758,558.01 |
| 1,493,680 | 4,318,069 | 360,069.40 | 938,059.41 | SEPTEMBER | 1,617,325 | 4,442,350 | 481,958.16 | 1,240,516.17 |
| 1,809,006 | 6,127,075 | 420,620.50 | 1,358,679.91 | OCTOBER | 2,077,263 | 6,519,613 | 626,349.46 | 1,866,865.63 |
| 1,584,438 | 7,711,513 | 291,284.29 | 1,649,964.20 | NOVEMBER | 1,764,758 | 8,284,371 | 479,047.64 | 2,345,913.27 |
| 1,475,454 | 9,186,967 | 277,563.97 | 1,927,528.17 | DECEMBER | 1,540,187 | 9,824,558 | 325,540.40 | 2,671,453.67 |
| 1,378,059 | 10,565,026 | 257,836.32 | 2,185,364.49 | JANUARY | 1,377,055 | 11,201,613 | 284,541.62 | 2,955,995.29 |
| 1,424,421 | 11,989,447 | 264,594.21 | 2,449,958.70 | FEBRUARY | 1,435,755 | 12,637,368 | 295,853.09 | 3,251,848.38 |
| 1,520,246 | 13,509,693 | 275,724.22 | 2,725,682.92 | MARCH | 1,493,707 | 14,131,075 | 321,413.20 | 3,573,261.58 |
| 1,432,050 | 14,941,743 | 276,217.26 | 3,001,900.18 | APRIL | 1,409,591 | 15,540,666 | 307,432.78 | 3,880,694.36 |
| 1,396,960 | 16,338,703 | 329,536.51 | 3,331,436.69 | MAY | 1,548,372 | 17,089,038 | 358,136.37 | 4,238,830.73 |
| 1,676,094 | 18,014,797 | 471,017.42 | 3,802,454.11 | JUNE | | | | |
| | | | | GAS | | | | |
| 14,291 | 14,291 | 10,853.02 | 10,853.02 | JULY | 10,132 | 10,132 | 9,082.93 | 9,082.93 |
| 7,627 | 21,918 | 5,806.56 | 16,659.58 | AUGUST | 4,483 | 14,615 | 4,253.25 | 13,336.18 |
| 6,219 | 28,137 | 4,746.38 | 21,405.96 | SEPTEMBER | 3,740 | 18,355 | 3,285.44 | 16,621.62 |
| 18,970 | 47,107 | 13,238.57 | 34,644.53 | OCTOBER | 8,193 | 26,548 | 7,003.38 | 23,625.00 |
| 47,652 | 94,759 | 31,134.91 | 65,779.44 | NOVEMBER | 27,835 | 54,383 | 20,904.72 | 44,529.72 |
| 54,321 | 149,080 | 37,290.77 | 103,070.21 | DECEMBER | 46,825 | 101,208 | 33,623.26 | 78,152.98 |
| 72,483 | 221,563 | 50,128.25 | 153,198.46 | JANUARY | 57,288 | 158,496 | 43,110.14 | 121,263.12 |
| 67,457 | 289,020 | 51,685.88 | 204,884.34 | FEBRUARY | 56,193 | 214,689 | 39,189.69 | 160,452.81 |
| 57,813 | 346,833 | 47,491.31 | 252,375.65 | MARCH | 45,049 | 259,738 | 31,316.65 | 191,769.46 |
| 42,454 | 389,287 | 37,331.06 | 289,706.71 | APRIL | 28,283 | 288,021 | 20,039.27 | 211,808.73 |
| 32,101 | 421,388 | 26,076.55 | 315,783.26 | MAY | 33,128 | 321,149 | 22,030.90 | 233,839.63 |
| 27,567 | 448,955 | 23,158.32 | 338,941.58 | JUNE | | | | |

Note: Excludes Adult and Charters

GROSSMONT UNION HIGH SCHOOL DISTRICT
GENERAL FUND
UTILITY EXPENSE COMPARISON
2013-14 VS. 2014-15

| 2013-2014 | | | | UTILITY | 2014-2015 | | | |
|-----------|------------|------------|------------|---------------------------|-----------|------------|------------|------------|
| UNITS | | DOLLARS | | | UNITS | | DOLLARS | |
| MONTHLY | CUMULATIVE | MONTHLY | CUMULATIVE | WATER & SEWER | MONTHLY | CUMULATIVE | MONTHLY | CUMULATIVE |
| 30,141 | 30,141 | 185,953.13 | 185,953.13 | JULY & AUGUST | 32,209 | 32,209 | 199,552.73 | 199,552.73 |
| 30,714 | 60,855 | 197,373.21 | 383,326.34 | SEPTEMBER & OCTOBER | 30,771 | 62,980 | 197,321.15 | 396,873.88 |
| 28,688 | 89,543 | 182,502.88 | 565,829.22 | NOVEMBER & DECEMBER | 19,965 | 82,945 | 147,257.68 | 544,131.56 |
| 17,987 | 107,530 | 136,147.84 | 701,977.06 | JANUARY & FEBRUARY | 11,972 | 94,917 | 106,999.79 | 651,131.35 |
| 16,371 | 123,901 | 120,293.58 | 822,270.64 | MARCH & APRIL | 14,453 | 109,370 | 117,193.84 | 768,325.19 |
| 26,156 | 150,057 | 174,205.80 | 996,476.44 | MAY & JUNE | | | | |

Note: Excludes Adult and Charters

GROSSMONT UNION HIGH SCHOOL DISTRICT

ADULT EDUCATION

2014-2015

FINANCIAL OVERVIEW

MAY

| | ADOPTED BUDGET | APRIL WORKING BUDGET | MAY WORKING BUDGET | WORKING BUDGET MONTHLY CHANGE | CURRENT WORKING BUDGET VERSUS ADOPTED BUDGET |
|------------------------------|---------------------------|-------------------------------------|-----------------------------------|--|---|
| BEGINNING BALANCE | \$ | \$264,098 | \$264,098 | \$ | \$264,098 |
| REVENUE | 13,886,611 | 14,510,235 | 14,510,235 | + | +623,624 |
| EXPENSE | -13,886,611 | -14,774,333 | -14,774,333 | + | +887,722 |
| SURPLUS/(DEFICIT) | | (264,098) | (264,098) | + | (264,098) |
| ENDING BALANCE | | | | | |
| TOTAL | | | | + | + |
| DESIGNATED | | | | + | + |
| UNDESIGNATED | | | | | |
| % OF UNDESIGNATED TO EXPENSE | .00 | .00 | .00 | | |

Restrictions:

| | | | |
|--|---|---|---|
| A. District Approved Adult Education Program | 0 | 0 | 0 |
| | 0 | 0 | 0 |

ADULT

GROSSMONT UNION HIGH SCHOOL DISTRICT

2014-2015 BUDGET SUMMARY

PERIOD ENDED 5/31/2015

| REVENUE OBJECT | DESCRIPTION | ADOPTED BUDGET | CURRENT WORKING BUDGET | ACTUAL RECEIVED TO DATE | ESTIMATED BALANCE TO BE RECEIVED | WORKING BUDGET VS. ADOPTED BUDGET |
|------------------------------------|--|-------------------|------------------------------|-------------------------------|--|---|
| REVENUE LIMIT SOURCES | | | | | | |
| 8091 | Revenue Limit Transfers - Current Year | 6,124,059 | 6,124,059 | 6,124,059 | | |
| TOTAL REVENUE LIMIT SOURCES | | 6,124,059 | 6,124,059 | 6,124,059 | | |
| FEDERAL REVENUE | | | | | | |
| 8290 | Carl D. Perkins Career and Technical Education: Adult, Sec 132 | 81,400 | 204,507 | 68,983 | 135,524 | 123,107 |
| 8290 | Adult Education: Adult Basic Education & ESL | 280,831 | 395,020 | 115,327 | 279,693 | 114,189 |
| 8290 | Adult Education: Adult Secondary Education | 349,591 | 440,315 | 90,383 | 349,932 | 90,724 |
| 8290 | Adult Education: English Literacy & Civics Education | 221,833 | 228,192 | 82,571 | 145,621 | 6,359 |
| 8290 | Adult Education: Institutionalized Adults | | 48,012 | 3,226 | 44,786 | 48,012 |
| 8290 | Workforce Investment Act (WIA) from Other Agencies (LWIB) | 1,540,313 | 1,659,601 | 1,095,369 | 564,232 | 119,288 |
| TOTAL FEDERAL REVENUE | | 2,473,968 | 2,975,647 | 1,455,859 | 1,519,788 | 501,679 |
| OTHER STATE REVENUE | | | | | | |
| 8311 | County Detention Facilities | 1,726,017 | 1,726,017 | 1,673,055 | 52,962 | |
| 8590 | Adult Education CalWORKs Program | 120,674 | 120,674 | | 120,674 | |
| 8590 | Adult Education Apprenticeship | 955,861 | 955,861 | 707,338 | 248,523 | |
| TOTAL OTHER STATE REVENUE | | 2,802,552 | 2,802,552 | 2,380,393 | 422,159 | |

GROSSMONT UNION HIGH SCHOOL DISTRICT

2014-2015 BUDGET SUMMARY

PERIOD ENDED 5/31/2015

| REVENUE OBJECT | DESCRIPTION | ADOPTED BUDGET | CURRENT WORKING BUDGET | ACTUAL RECEIVED TO DATE | ESTIMATED BALANCE TO BE RECEIVED | WORKING BUDGET VS. ADOPTED BUDGET |
|--|--|-------------------|------------------------------|-------------------------------|--|---|
| <i>OTHER LOCAL REVENUE</i> | | | | | | |
| 8631 | Sale of Equipment and Supplies | 75,000 | 75,000 | 55,093 | 19,908 | |
| 8656 | Rental of Buildings and Fields | 6,000 | 6,000 | 6,253 | | |
| 8660 | Interest | 4,000 | 4,000 | 2,061 | 1,939 | |
| 8671 | Adult Education Fees | 1,245,000 | 1,245,000 | 1,424,110 | | |
| 8677 | Other Local: Interagency Services | 65,000 | 56,489 | 33,631 | 22,858 | (8,511) |
| 8699 | Other Local: Expanded Subsidized Employment | | 123,524 | 75,083 | 48,441 | 123,524 |
| 8699 | Other Local: County Detention Facility Excess Costs | 1,083,968 | 1,083,968 | 833,567 | 250,402 | |
| 8699 | Other Local: Department of Rehabilitation ECCC Grant | 7,064 | 13,996 | 12,418 | 1,578 | 6,932 |
| <i>TOTAL OTHER LOCAL REVENUE</i> | | 2,486,032 | 2,607,977 | 2,442,213 | 345,126 | 121,945 |
| | | | | | | |
| <i>TOTAL REVENUE</i> ⁽¹⁾ | | 13,886,611 | 14,510,235 | 12,402,524 | 2,287,074 | 623,624 |

(1) Net Change \$0

GROSSMONT UNION HIGH SCHOOL DISTRICT

ADULT EDUCATION

FY 2014-2015

EXPENDITURE ANALYSIS

MAY

| | ACTUALS Y-T-D APR | ACTUALS MONTH MAY | ACTUALS Y-T-D MAY | COMMITTED | UNCOMMITTED BALANCE | CURRENT WORKING BUDGET TOTAL/YEAR | PERCENT OF TOTAL WORKING BUDGET |
|--|-------------------------|-------------------------|-------------------------|------------------|------------------------|--|--|
| CERTIFICATED SALARIES | 4,155,088 | 525,536 | 4,680,624 | 78,140 | 1,017,088 | 5,775,852 | 39.09% |
| CLASSIFIED SALARIES | 1,827,114 | 191,948 | 2,019,061 | 178,886 | 59,868 | 2,257,816 | 15.28% |
| EMPLOYEE BENEFITS | 1,996,892 | 251,210 | 2,248,102 | 179,797 | 250,882 | 2,678,780 | 18.13% |
| BOOKS AND SUPPLIES | 520,619 | 29,652 | 550,271 | 105,853 | 983,508 | 1,639,632 | 11.10% |
| SERVICES AND OTHER OPERATING EXPENDITURES | 1,239,158 | 58,760 | 1,297,919 | 623,158 | 21,680 | 1,942,757 | 13.15% |
| CAPITAL OUTLAY | | | | 22,421 | 2,579 | 25,000 | 0.17% |
| OTHER OUTGO | 2,037 | | 2,037 | | 452,459 | 454,496 | 3.08% |
| TOTAL | 9,740,908 | 1,057,106 | 10,798,014 | 1,188,255 | 2,788,064 | 14,774,333 ⁽¹⁾ | |
| PERCENT | 65.93% | 7.16% | 73.09% | 8.04% | 18.87% | 100.00% | 100.00% |

(1) Net Change \$0.

GROSSMONT UNION HIGH SCHOOL DISTRICT

STATEMENT OF CASH FLOW

FISCAL YEAR 2014-15

ADULT EDUCATION FUND

| Line | | OBJECT | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | JUNE ACCRUALS | TOTAL |
|------|---|-----------|-------------|-----------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----|------------------|-------------|
| 1 | A. BEGINNING CASH | 9110 | (\$211,359) | \$333,389 | \$484,757 | \$507,252 | (\$285,312) | (\$47,344) | \$735,289 | (\$104,228) | (\$433,813) | (\$124,191) | \$1,648,198 | | | |
| 2 | B. RECEIPTS | | | | | | | | | | | | | | | |
| 3 | Revenue Limit: | | | | | | | | | | | | | | | |
| 4 | State Aid | 8010-8019 | - | - | - | - | - | - | - | - | - | - | - | | | - |
| 5 | Property Taxes | 8020-8079 | - | - | - | - | - | - | - | - | - | - | - | | | - |
| 6 | Other | 8080-8099 | 900,000 | 300,000 | 1,000,000 | - | 1,500,000 | - | - | 1,000,000 | - | 1,424,059 | - | | | 6,124,059 |
| 7 | Federal Revenues | 8100-8299 | - | 85,085 | 299,749 | 121,852 | (29,622) | 29,678 | 246,889 | 114,200 | 394,450 | 193,578 | - | | | 1,455,859 |
| 8 | Other State Revenues | 8300-8599 | 89,284 | 89,284 | 160,711 | 160,711 | 160,711 | 160,711 | 715,111 | 96,264 | 402,140 | 172,733 | 172,733 | | | 2,380,393 |
| 9 | Other Local Revenues | 8600-8799 | 260,127 | 23,838 | 4,705 | 216,634 | 443,256 | 243,772 | 11,679 | (103,495) | 747,249 | 304,356 | 290,091 | | | 2,442,213 |
| 10 | Interfund Transfers In | 8910-8929 | - | - | - | - | - | - | - | - | - | - | - | | | - |
| 11 | All Other Financing Sources | 8931-8979 | - | - | - | - | - | - | - | - | - | - | - | | | - |
| 12 | Loans/Contributions | 8980-8999 | - | - | - | - | - | - | - | - | - | - | - | | | - |
| 13 | TOTAL RECEIPTS | | 1,249,411 | 498,207 | 1,465,165 | 499,198 | 2,074,345 | 434,161 | 973,679 | 1,106,969 | 1,543,838 | 2,094,727 | 462,824 | | | 12,402,524 |
| 14 | C. DISBURSEMENTS | | | | | | | | | | | | | | | |
| 15 | Certificated Salaries | 1000-1999 | 69,790 | 357,527 | 284,182 | 509,561 | 593,836 | 413,396 | 404,596 | 517,586 | 505,419 | 499,194 | 525,536 | | | 4,680,624 |
| 16 | Classified Salaries | 2000-2999 | 161,795 | 187,586 | 176,874 | 170,224 | 189,939 | 184,447 | 187,082 | 188,782 | 189,597 | 190,789 | 191,948 | | | 2,019,061 |
| 17 | Employee Benefits | 3000-3999 | 44,522 | 92,796 | 205,545 | 221,648 | 242,094 | 218,731 | 234,123 | 245,391 | 247,267 | 244,776 | 251,210 | | | 2,248,102 |
| 18 | Supplies & Services | 4000-5999 | 40,627 | 180,491 | 128,934 | 206,842 | 97,891 | 128,440 | 553,053 | 127,199 | 145,407 | 150,895 | 88,412 | | | 1,848,190 |
| 19 | Capital Outlay | 6000-6599 | - | - | - | - | - | - | - | - | - | - | - | | | - |
| 20 | Other Outgo | 7000-7499 | - | - | 2,037 | - | - | - | - | - | - | - | - | | | 2,037 |
| 21 | Interfund Transfers Out | 7600-7629 | - | - | - | - | - | - | - | - | - | - | - | | | - |
| 22 | All Other Financing Uses | 7630-7999 | - | - | - | - | - | - | - | - | - | - | - | | | - |
| 23 | Loans/TRAN | | | | | | | | | | | | | | | - |
| 24 | TOTAL DISBURSEMENTS | | 316,734 | 818,400 | 797,572 | 1,108,275 | 1,123,760 | 945,014 | 1,378,853 | 1,078,957 | 1,087,690 | 1,085,653 | 1,057,106 | | | 10,798,014 |
| 25 | TOTAL NET INCOME/(LOSS) | | 932,677 | (320,192) | 667,592 | (609,077) | 950,585 | (510,853) | (405,174) | 28,012 | 456,148 | 1,009,074 | (594,282) | | | 1,604,509 |
| 26 | D. PRIOR YEAR TRANSACTIONS | | | | | | | | | | | | | | | |
| 27 | Accounts Receivable | 9200 | 1,047,550 | 8,164 | 302,174 | 454,072 | 189,333 | (58,741) | - | 216,802 | 1,950 | 163 | - | | | 2,161,465 |
| 28 | Accounts Payable | 9500 | 558,299 | 530,825 | (35,508) | (2,623) | (22,673) | 13,040 | (7,439) | (7,518) | (13,738) | 9,617 | 29,333 | | | 1,051,614 |
| 29 | Due-to/Due-From, Stores & Deferred Rev | | 959,363 | (932,620) | 668,866 | 325,998 | 596,912 | 892,332 | (30,578) | - | 847,573 | 848,879 | 1,117 | | | 4,177,841 |
| 30 | TOTAL PRIOR YEAR TRANS. | | (470,112) | 409,959 | (331,184) | 130,697 | (384,906) | (964,114) | 38,017 | 224,320 | (831,885) | (858,333) | (30,450) | | | (3,067,991) |
| 31 | E. NET INCREASE/DECREASE (B - C + D) | | 462,566 | 89,767 | 336,408 | (478,381) | 565,679 | (1,474,966) | (367,104) | 252,332 | (375,737) | 150,740 | (624,786) | | | (1,463,481) |
| 32 | F. TRANSFERS IN TRANSIT | | 82,182 | 61,601 | (313,913) | (314,183) | (327,711) | 2,257,599 | (472,413) | (581,917) | 685,359 | 1,621,649 | 239,452 | | | 2,937,705 |
| 33 | G. CASH BEFORE BORROWING (A + E) | | \$333,389 | \$484,757 | \$507,252 | (\$285,312) | (\$47,344) | \$735,289 | (\$104,228) | (\$433,813) | (\$124,191) | \$1,648,198 | \$1,262,864 | | | |
| 34 | H. BORROWING FOR CASH FLOW | | | | | | | | | | | | | | | |
| 29 | From General Fund | 9610 | 300,000 | | (300,000) | 500,000 | | | | | | | | | | 500,000 |
| 39 | | | | | | | | | | | | | | | | |
| 40 | I. ENDING CASH AFTER BORROWING (G + H) | | \$633,389 | \$784,757 | \$507,252 | \$214,688 | \$452,656 | \$1,235,289 | \$395,772 | \$66,187 | \$375,809 | \$2,148,198 | \$1,762,864 | | | |

GROSSMONT UNION HIGH SCHOOL DISTRICT

BUILDING FUND (PROP H BOND AND COURT ORDERED SET ASIDE)

FY 2014-2015

FINANCIAL OVERVIEW

MAY

| | ADOPTED BUDGET | APRIL WORKING BUDGET | MAY WORKING BUDGET | WORKING BUDGET MONTHLY CHANGE | CURRENT WORKING BUDGET VERSUS ADOPTED BUDGET |
|------------------------------|---------------------------|-------------------------------------|-----------------------------------|--|---|
| BEGINNING BALANCE | \$ | \$417,383 | \$417,383 | \$ | \$417,383 |
| REVENUE | 0 | 42,000,000 | 42,000,000 | + | +42,000,000 |
| EXPENSE | -0 | -417,383 | -417,383 | + | +417,383 |
| SURPLUS/(DEFICIT) | | 41,582,617 | 41,582,617 | + | +41,582,617 |
| ENDING BALANCE | | | | | |
| TOTAL | | 42,000,000 | 42,000,000 | + | +42,000,000 |
| DESIGNATED | | 42,000,000 | 42,000,000 | + | +42,000,000 |
| UNDESIGNATED | | | | | |
| % OF UNDESIGNATED TO EXPENSE | .00 | .00 | .00 | | |

Restrictions:

| | | | |
|--------------------------|---|------------|------------|
| Court Approved Set Aside | 0 | 42,000,000 | 42,000,000 |
| | 0 | 42,000,000 | 42,000,000 |

BUILDING FUND
(PROP H BOND AND
COURT ORDERED SET ASIDE)

GROSSMONT UNION HIGH SCHOOL DISTRICT
2014-2015 BUDGET SUMMARY
PERIOD ENDED 5/31/2015

| REVENUE OBJECT | DESCRIPTION | ADOPTED BUDGET | CURRENT WORKING BUDGET | ACTUAL RECEIVED TO DATE | ESTIMATED BALANCE TO BE RECEIVED | WORKING BUDGET VS. ADOPTED BUDGET |
|--------------------------------------|--------------------------------------|-------------------|------------------------------|-------------------------------|--|---|
| OTHER LOCAL REVENUE | | | | | | |
| 8660 | Interest | | | 1,164 | | |
| 8699 | Other Local: Miscellaneous | | | | | |
| TOTAL OTHER LOCAL REVENUE | | | | 1,164 | | |
| OTHER FINANCING SOURCES | | | | | | |
| 8919 | Other Authorized Interfund Transfers | | | | | |
| 8951 | Proceeds from Sale of Bonds | | 42,000,000 | | 42,000,000 | 42,000,000 |
| TOTAL OTHER FINANCING SOURCES | | | 42,000,000 | | 42,000,000 | 42,000,000 |
| TOTAL REVENUE (1) | | | 42,000,000 | 1,164 | 42,000,000 | 42,000,000 |

(1) Net Change \$0

GROSSMONT UNION HIGH SCHOOL DISTRICT

BUILDING FUND (PROP H BOND AND COURT ORDERED SET ASIDE)

FY 2014-2015

EXPENDITURE ANALYSIS

MAY

| | ACTUALS Y-T-D APR | ACTUALS MONTH MAY | ACTUALS Y-T-D MAY | COMMITTED | UNCOMMITTED BALANCE | CURRENT WORKING BUDGET TOTAL/YEAR | PERCENT OF TOTAL WORKING BUDGET |
|--|-------------------------|-------------------------|-------------------------|-----------|------------------------|--|--|
| CERTIFICATED SALARIES | | | | | | | |
| CLASSIFIED SALARIES | | | | | | | |
| EMPLOYEE BENEFITS | | | | | | | |
| BOOKS AND SUPPLIES | | | | | | | |
| SERVICES AND OTHER OPERATING EXPENDITURES | 397 | | 397 | | 3 | 400 | 0.10% |
| CAPITAL OUTLAY | 418,128 | | 418,128 | | -1,145 | 416,983 | 99.90% |
| OTHER OUTGO | | | | | | | |
| TOTAL | 418,525 | | 418,525 | | -1,142 | 417,383 ⁽¹⁾ | |
| PERCENT | 100.27% | | 100.27% | | -0.27% | 100.00% | 100.00% |

(1) Net Change \$0.

GROSSMONT UNION HIGH SCHOOL DISTRICT
STATEMENT OF CASH FLOW
FISCAL YEAR 2014-15
BUILDING FUND- PROPOSITION H

| | OBJECT | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | JUNE ACCRUALS | TOTAL |
|---|-----------|-------------|-------------|-------------|----------|----------|-------|-------|------|------|------|------|-----|------------------|-------------|
| A. BEGINNING CASH | 9110 | \$1,282,238 | \$1,283,575 | \$1,283,475 | \$35,042 | \$36,184 | (\$0) | (\$0) | \$22 | \$22 | \$22 | \$22 | | | |
| B. RECEIPTS | | | | | | | | | | | | | | | |
| Revenue Limit: | | | | | | | | | | | | | | | |
| State Aid | 8010-8019 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Taxes | 8020-8079 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 8080-8099 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Federal Revenues | 8100-8299 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other State Revenues | 8300-8599 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Local Revenues | 8600-8799 | - | - | - | 1,142 | - | - | 22 | - | - | 0 | 0 | - | - | 1,164 |
| Interfund Transfers In | 8910-8929 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All Other Financing Sources | 8931-8979 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Loans/Contributions | 8980-8999 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL RECEIPTS | | - | - | - | 1,142 | - | - | 22 | - | - | 0 | 0 | | | 1,164 |
| C. DISBURSEMENTS | | | | | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Classified Salaries | 2000-2999 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | 3000-3999 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Supplies & Services | 4000-5999 | - | - | 397 | - | - | - | - | - | - | - | - | - | - | 397 |
| Capital Outlay | 6000-6599 | (100) | 100 | 381,945 | 36,185 | - | - | - | - | - | - | - | - | - | 418,129 |
| Other Outgo | 7000-7499 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | 7600-7629 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All Other Financing Uses | 7630-7999 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Loans/TRAN | | | | | | | | | | | | | | | - |
| TOTAL DISBURSEMENTS | | (100) | 100 | 382,341 | 36,185 | - | - | - | - | - | - | - | - | - | 418,526 |
| TOTAL NET INCOME/(LOSS) | | 100 | (100) | (382,341) | (35,043) | - | - | 22 | - | - | 0 | 0 | | | (417,362) |
| D. PRIOR YEAR TRANSACTIONS | | | | | | | | | | | | | | | |
| Accounts Receivable | 9200 | 1,337 | - | - | - | - | - | - | - | - | - | - | - | - | 1,337 |
| Accounts Payable | 9500 | 100 | - | - | - | - | - | - | - | - | - | - | - | - | 100 |
| Due-to/Due-From, Stores & Deferred Rev | | - | - | 866,091 | - | - | - | - | - | - | - | - | - | - | 866,091 |
| TOTAL PRIOR YEAR TRANS. | | 1,237 | - | (866,091) | - | - | - | - | - | - | - | - | - | - | (864,854) |
| E. NET INCREASE/DECREASE (B - C + D) | | 1,337 | (100) | (1,248,433) | (35,043) | - | - | 22 | - | - | 0 | 0 | | | (1,282,216) |
| F. TRANSFERS IN TRANSIT | | | | | 36,184 | (36,184) | | | | | | | | | - |
| G. CASH BEFORE BORROWING (A + E) | | \$1,283,575 | \$1,283,475 | \$35,042 | \$36,184 | (\$0) | (\$0) | \$22 | \$22 | \$22 | \$22 | \$22 | | | |

GROSSMONT UNION HIGH SCHOOL DISTRICT

BUILDING FUND (PROP U BOND)

FY 2014-2015

FINANCIAL OVERVIEW

MAY

| | ADOPTED BUDGET | APRIL WORKING BUDGET | MAY WORKING BUDGET | WORKING BUDGET MONTHLY CHANGE | CURRENT WORKING BUDGET VERSUS ADOPTED BUDGET |
|------------------------------|---------------------------|-------------------------------------|-----------------------------------|--|---|
| BEGINNING BALANCE | \$728,373 | \$1,611,805 | \$1,611,805 | \$ | \$883,432 |
| REVENUE | 50,000 | 26,750,000 | 26,750,000 | + | +26,700,000 |
| EXPENSE | -778,373 | -10,700,000 | -10,700,000 | + | +9,921,627 |
| SURPLUS/(DEFICIT) | (728,373) | 16,050,000 | 16,050,000 | + | +16,778,373 |
| ENDING BALANCE | | | | | |
| TOTAL | | 17,661,805 | 17,661,805 | + | +17,661,805 |
| DESIGNATED | | 17,661,805 | 17,661,805 | + | +17,661,805 |
| UNDESIGNATED | | | | | |
| % OF UNDESIGNATED TO EXPENSE | .00 | .00 | .00 | | |

Restrictions:

| | | | |
|-----------------------------|---|------------|------------|
| A. Prop U Approved Projects | 0 | 17,661,805 | 17,661,805 |
| | 0 | 17,661,805 | 17,661,805 |

BUILDING FUND (PROP U BOND)

GROSSMONT UNION HIGH SCHOOL DISTRICT

2014-2015 BUDGET SUMMARY

PERIOD ENDED 5/31/2015

| REVENUE OBJECT | DESCRIPTION | ADOPTED BUDGET | CURRENT WORKING BUDGET | ACTUAL RECEIVED TO DATE | ESTIMATED BALANCE TO BE RECEIVED | WORKING BUDGET VS. ADOPTED BUDGET |
|--------------------------------------|--------------------------------------|-------------------|------------------------------|-------------------------------|--|---|
| OTHER LOCAL REVENUE | | | | | | |
| 8631 | Sale of Equipment and Supplies | | | | | |
| 8660 | Interest | 50,000 | 45,000 | 7,456 | 37,544 | (5,000) |
| 8699 | Other Local: Miscellaneous | | 5,000 | 16 | 4,984 | 5,000 |
| TOTAL OTHER LOCAL REVENUE | | 50,000 | 50,000 | 7,472 | 42,528 | |
| OTHER FINANCING SOURCES | | | | | | |
| 8919 | Other Authorized Interfund Transfers | | | | | |
| 8951 | Proceeds from Sale of Bonds | | 26,700,000 | | 26,700,000 | 26,700,000 |
| TOTAL OTHER FINANCING SOURCES | | | 26,700,000 | | 26,700,000 | 26,700,000 |
| TOTAL REVENUE (1) | | | | | | |
| | | 50,000 | 26,750,000 | 7,472 | 26,742,528 | 26,700,000 |

(1) Net Change \$0

GROSSMONT UNION HIGH SCHOOL DISTRICT

BUILDING FUND (PROP U BOND)

FY 2014-2015

EXPENDITURE ANALYSIS

MAY

| | ACTUALS Y-T-D APR | ACTUALS MONTH MAY | ACTUALS Y-T-D MAY | COMMITTED | UNCOMMITTED BALANCE | CURRENT WORKING BUDGET TOTAL/YEAR | PERCENT OF TOTAL WORKING BUDGET |
|--|-------------------------|-------------------------|-------------------------|------------------|------------------------|--|--|
| CERTIFICATED SALARIES | | | | | | | |
| CLASSIFIED SALARIES | 455,898 | 47,147 | 503,045 | 47,142 | 13,017 | 563,205 | 5.26% |
| EMPLOYEE BENEFITS | 167,713 | 19,411 | 187,124 | 19,490 | 4,532 | 211,146 | 1.97% |
| BOOKS AND SUPPLIES | 423,720 | 17,830 | 441,550 | 347,217 | -319,100 | 469,667 | 4.39% |
| SERVICES AND OTHER OPERATING EXPENDITURES | 258,514 | 535,655 | 794,169 | 496,941 | -477,234 | 813,877 | 7.61% |
| CAPITAL OUTLAY | 7,913,929 | 970,547 | 8,884,477 | 6,212,191 | -6,454,563 | 8,642,105 | 80.77% |
| OTHER OUTGO | | | | | | | |
| TOTAL | 9,219,775 | 1,590,591 | 10,810,366 | 7,122,981 | -7,233,347 | 10,700,000 ⁽¹⁾ | |
| PERCENT | 86.17% | 14.87% | 101.03% | 66.57% | -67.60% | 100.00% | 100.00% |

(1) Net Change \$0.

GROSSMONT UNION HIGH SCHOOL DISTRICT

STATEMENT OF CASH FLOW

FISCAL YEAR 2014-15

BUILDING FUND- PROPOSITION U

| | | OBJECT | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | JUNE ACCRUALS | TOTAL |
|---|--|-----------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----|------------------|--------------|
| A. BEGINNING CASH | | 9110 | \$7,316,129 | \$3,172,836 | \$1,465,247 | \$5,813,201 | \$747,098 | \$255,923 | \$1,901,202 | \$2,196,160 | \$889,448 | \$3,780,645 | \$2,174,846 | | | |
| B. RECEIPTS | | | | | | | | | | | | | | | | |
| Revenue Limit: | | | | | | | | | | | | | | | | |
| State Aid | | 8010-8019 | - | - | - | - | - | - | - | - | - | - | - | - | | - |
| Property Taxes | | 8020-8079 | - | - | - | - | - | - | - | - | - | - | - | - | | - |
| Other | | 8080-8099 | - | - | - | - | - | - | - | - | - | - | - | - | | - |
| Federal Revenues | | 8100-8299 | - | - | - | - | - | - | - | - | - | - | - | - | | - |
| Other State Revenues | | 8300-8599 | - | - | - | - | - | - | - | - | - | - | - | - | | - |
| Other Local Revenues | | 8600-8799 | 16 | - | - | 2,861 | - | - | 2,299 | - | - | 2,296 | - | - | | 7,472 |
| Interfund Transfers In | | 8910-8929 | - | - | - | - | - | - | - | - | - | - | - | - | | - |
| All Other Financing Sources | | 8931-8979 | - | - | - | - | - | - | - | - | - | - | - | - | | - |
| Loans/Contributions | | 8980-8999 | - | - | - | - | - | - | - | - | - | - | - | - | | - |
| TOTAL RECEIPTS | | | 16 | - | - | 2,861 | - | - | 2,299 | - | - | 2,296 | - | - | | 7,472 |
| C. DISBURSEMENTS | | | | | | | | | | | | | | | | |
| Certificated Salaries | | 1000-1999 | - | - | - | - | - | - | - | - | - | - | - | - | | - |
| Classified Salaries | | 2000-2999 | 47,806 | 48,408 | 37,640 | 44,530 | 44,530 | 44,530 | 47,190 | 47,015 | 47,015 | 47,235 | 47,147 | | | 503,045 |
| Employee Benefits | | 3000-3999 | 10,815 | 10,951 | 15,974 | 17,468 | 17,468 | 17,473 | 19,400 | 19,381 | 19,381 | 19,400 | 19,411 | | | 187,124 |
| Supplies & Services | | 4000-5999 | 63,225 | 166,028 | (90,487) | 80,333 | 178,823 | 41,364 | (25,506) | (77,440) | 260,115 | 85,779 | 553,485 | | | 1,235,720 |
| Capital Outlay | | 6000-6599 | (2,179,490) | 1,530,734 | 6,056,772 | (4,500,518) | 2,859,255 | (1,542,008) | 1,500,310 | (190,886) | 2,382,320 | 1,997,440 | 970,547 | | | 8,884,477 |
| Other Outgo | | 7000-7499 | - | - | - | - | - | - | - | - | - | - | - | - | | - |
| Interfund Transfers Out | | 7600-7629 | - | - | - | - | - | - | - | - | - | - | - | - | | - |
| All Other Financing Uses | | 7630-7999 | - | - | - | - | - | - | - | - | - | - | - | - | | - |
| Loans/TRAN | | | | | | | | | | | | | | | | - |
| TOTAL DISBURSEMENTS | | | (2,057,644) | 1,756,121 | 6,019,898 | (4,358,186) | 3,100,076 | (1,438,640) | 1,541,394 | (201,929) | 2,708,831 | 2,149,854 | 1,590,591 | | | 10,810,366 |
| TOTAL NET INCOME/(LOSS) | | | 2,057,660 | (1,756,121) | (6,019,898) | 4,361,048 | (3,100,076) | 1,438,640 | (1,539,095) | 201,929 | (2,708,831) | (2,147,558) | (1,590,591) | | | (10,802,894) |
| D. PRIOR YEAR TRANSACTIONS | | | | | | | | | | | | | | | | |
| Accounts Receivable | | 9200 | 21,822 | - | (1,881) | 1,881 | - | - | - | - | - | (21,663) | (1,898) | | | (1,738) |
| Accounts Payable | | 9500 | 6,264,042 | (26,217) | (5,764) | (71,480) | (59,469) | (29,848) | (3,074) | (22,113) | (105,899) | (7,093) | 19,966 | | | 5,953,050 |
| Due-to/Due-From, Stores & Deferred Rev | | | 3,094 | (3,094) | (10,466,932) | 9,521,520 | (2,422,077) | (279,958) | (1,840,091) | (2,000,000) | (1,986,499) | 13,501 | - | | | (9,460,537) |
| TOTAL PRIOR YEAR TRANS. | | | (6,245,313) | 29,311 | 10,470,816 | (9,448,160) | 2,481,545 | 309,806 | 1,843,165 | 2,022,113 | 2,092,399 | (28,070) | (21,863) | | | 3,505,749 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (4,187,654) | (1,726,810) | 4,450,918 | (5,087,112) | (618,531) | 1,748,446 | 304,070 | 2,224,042 | (616,433) | (2,175,628) | (1,612,454) | | | (7,297,145) |
| F. TRANSFERS IN TRANSIT | | | 44,360 | 19,221 | (102,963) | 21,009 | 127,356 | (103,167) | (9,113) | (3,530,753) | 3,507,629 | 569,829 | (190,716) | | | 352,692 |
| G. CASH BEFORE BORROWING (A + E) | | | \$3,172,836 | \$1,465,247 | \$5,813,201 | \$747,098 | \$255,923 | \$1,901,202 | \$2,196,160 | \$889,448 | \$3,780,645 | \$2,174,846 | \$371,676 | | | |

FY 2014-2015

FINANCIAL OVERVIEW**MAY**

| | ADOPTED BUDGET | APRIL WORKING BUDGET | MAY WORKING BUDGET | WORKING BUDGET MONTHLY CHANGE | CURRENT WORKING BUDGET VERSUS ADOPTED BUDGET |
|------------------------------|---------------------------|-------------------------------------|-----------------------------------|--|---|
| BEGINNING BALANCE | \$73,032,362 | \$77,431,246 | \$77,431,246 | \$ | \$4,398,884 |
| REVENUE | 4,245,000 | 4,245,000 | 4,245,000 | + | + |
| EXPENSE | -31,965,927 | -31,965,927 | -31,965,927 | + | + |
| SURPLUS/(DEFICIT) | (27,720,927) | (27,720,927) | (27,720,927) | + | + |
| ENDING BALANCE | | | | | |
| TOTAL | 45,311,435 | 49,710,319 | 49,710,319 | + | +4,398,884 |
| DESIGNATED | 45,311,435 | 49,710,319 | 49,710,319 | + | +4,398,884 |
| UNDESIGNATED | | | | | |
| % OF UNDESIGNATED TO EXPENSE | .00 | .00 | .00 | | |

Restrictions:

| | | | |
|----------------------------|-------------------|-------------------|-------------------|
| A. State Approved Projects | 45,311,435 | 49,710,319 | 49,710,319 |
| B. Court Ordered Set Aside | 0 | 0 | 0 |
| | <u>45,311,435</u> | <u>49,710,319</u> | <u>49,710,319</u> |

COUNTY SCHOOL FACILITY FUND

GROSSMONT UNION HIGH SCHOOL DISTRICT

2014-2015 BUDGET SUMMARY

PERIOD ENDED 5/31/2015

| REVENUE OBJECT | DESCRIPTION | ADOPTED BUDGET | CURRENT WORKING BUDGET | ACTUAL RECEIVED TO DATE | ESTIMATED BALANCE TO BE RECEIVED | WORKING BUDGET VS. ADOPTED BUDGET |
|----------------------------------|---------------------------------|-------------------|------------------------------|-------------------------------|--|---|
| OTHER STATE REVENUE | | | | | | |
| 8545 | School Facilities Apportionment | 4,045,000 | 4,046,501 | 4,046,501 | | 1,501 |
| TOTAL OTHER STATE REVENUE | | 4,045,000 | 4,046,501 | 4,046,501 | | 1,501 |
| OTHER LOCAL REVENUE | | | | | | |
| 8660 | Interest | 200,000 | 198,499 | 183,925 | 14,574 | (1,501) |
| 8699 | Other Local | | | 80 | | |
| TOTAL OTHER LOCAL REVENUE | | 200,000 | 198,499 | 184,005 | 14,574 | (1,501) |
| TOTAL REVENUE (1) | | 4,245,000 | 4,245,000 | 4,230,506 | 14,574 | |

(1) Net Change \$0

GROSSMONT UNION HIGH SCHOOL DISTRICT

COUNTY SCHOOL FACILITY

FY 2014-2015

EXPENDITURE ANALYSIS

MAY

| | ACTUALS Y-T-D APR | ACTUALS MONTH MAY | ACTUALS Y-T-D MAY | COMMITTED | UNCOMMITTED BALANCE | CURRENT WORKING BUDGET TOTAL/YEAR | PERCENT OF TOTAL WORKING BUDGET |
|--|-------------------------|-------------------------|-------------------------|---------------|------------------------|--|--|
| CERTIFICATED SALARIES | | | | | | | |
| CLASSIFIED SALARIES | | | | | | | |
| EMPLOYEE BENEFITS | | | | | | | |
| BOOKS AND SUPPLIES | 460,478 | | 460,478 | | -104,397 | 356,081 | 1.11% |
| SERVICES AND OTHER OPERATING EXPENDITURES | 239,528 | | 239,528 | | -117,914 | 121,614 | 0.38% |
| CAPITAL OUTLAY | 27,279,412 | 252,028 | 27,531,440 | 29,498 | 3,927,294 | 31,488,232 | 98.51% |
| OTHER OUTGO | | | | | | | |
| TOTAL | 27,979,418 | 252,028 | 28,231,446 | 29,498 | 3,704,983 | 31,965,927 ⁽¹⁾ | |
| PERCENT | 87.53% | 0.79% | 88.32% | 0.09% | 11.59% | 100.00% | 100.00% |

⁽¹⁾ Net Change \$0.

GROSSMONT UNION HIGH SCHOOL DISTRICT
STATEMENT OF CASH FLOW
FISCAL YEAR 2014-15
COUNTY SCHOOL FACILITIES FUND

| | | OBJECT | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE | ACCUALS | TOTAL |
|---|--|-----------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------|---------|--------------|
| A. BEGINNING CASH | | 9110 | \$77,373,827 | \$77,431,246 | \$77,431,246 | \$62,407,251 | \$62,475,363 | \$62,956,399 | \$53,514,217 | \$51,576,183 | \$35,576,184 | \$30,073,656 | \$30,127,583 | | | |
| B. RECEIPTS | | | | | | | | | | | | | | | | |
| Revenue Limit: | | | | | | | | | | | | | | | | |
| State Aid | | 8010-8019 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Taxes | | 8020-8079 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | | 8080-8099 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Federal Revenues | | 8100-8299 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other State Revenues | | 8300-8599 | - | - | - | - | 3,481,036 | 565,465 | - | - | - | - | - | - | - | 4,046,501 |
| Other Local Revenues | | 8600-8799 | - | - | - | 68,112 | - | - | 61,966 | - | 80 | 53,847 | - | - | - | 184,005 |
| Interfund Transfers In | | 8910-8929 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All Other Financing Sources | | 8931-8979 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Loans/Contributions | | 8980-8999 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL RECEIPTS | | | - | - | - | 68,112 | 3,481,036 | 565,465 | 61,966 | - | 80 | 53,847 | - | - | - | 4,230,506 |
| C. DISBURSEMENTS | | | | | | | | | | | | | | | | |
| Certificated Salaries | | 1000-1999 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Classified Salaries | | 2000-2999 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | | 3000-3999 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Supplies & Services | | 4000-5999 | - | - | 145,470 | 89,757 | 29,632 | 212,805 | - | 222,342 | - | - | - | - | - | 700,006 |
| Capital Outlay | | 6000-6599 | - | - | 5,132,571 | 9,436,510 | 548,291 | 9,510,313 | - | 3,271,032 | 9,153 | (628,458) | 252,028 | - | - | 27,531,440 |
| Other Outgo | | 7000-7499 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | | 7600-7629 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All Other Financing Uses | | 7630-7999 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Loans/TRAN | | | | | | | | | | | | | | | | - |
| TOTAL DISBURSEMENTS | | | - | - | 5,278,041 | 9,526,267 | 577,923 | 9,723,118 | - | 3,493,374 | 9,153 | (628,458) | 252,028 | - | - | 28,231,446 |
| TOTAL NET INCOME/(LOSS) | | | - | - | (5,278,041) | (9,458,155) | 2,903,113 | (9,157,653) | 61,966 | (3,493,374) | (9,073) | 682,306 | (252,028) | - | - | (24,000,939) |
| D. PRIOR YEAR TRANSACTIONS | | | | | | | | | | | | | | | | |
| Accounts Receivable | | 9200 | 76,169 | - | - | - | - | - | - | - | - | - | - | - | - | 76,169 |
| Accounts Payable | | 9500 | 18,750 | - | - | - | - | - | - | - | - | - | - | - | - | 18,750 |
| Due-to/Due-From, Stores & Deferred Rev | | | - | - | 9,745,954 | (9,521,520) | 2,422,077 | 279,782 | - | 2,000,000 | 2,000,080 | (80) | - | - | - | 6,926,293 |
| TOTAL PRIOR YEAR TRANS. | | | 57,419 | - | (9,745,954) | 9,521,520 | (2,422,077) | (279,782) | - | (2,000,000) | (2,000,080) | 80 | - | - | - | (6,868,874) |
| E. NET INCREASE/DECREASE (B - C + D) | | | 57,419 | - | (15,023,995) | 63,365 | 481,036 | (9,437,435) | 61,966 | (5,493,374) | (2,009,153) | 682,385 | (252,028) | - | - | (30,869,814) |
| F. TRANSFERS IN TRANSIT | | | | | | 4,747 | | (4,747) | (2,000,000) | (10,506,625) | (3,493,375) | (628,458) | 245,884 | | | (16,382,574) |
| G. CASH BEFORE LENDING (A + E) | | | \$77,431,246 | \$77,431,246 | \$62,407,251 | \$62,475,363 | \$62,956,399 | \$53,514,217 | \$51,576,183 | \$35,576,184 | \$30,073,656 | \$30,127,583 | \$30,121,439 | | | |
| H. INTERFUND BORROWING | | | | | | | | | | | | | | | | |
| I. ENDING CASH AFTER LENDING (G + H) | | | \$77,431,246 | \$77,431,246 | \$62,407,251 | \$62,475,363 | \$62,956,399 | \$53,514,217 | \$51,576,183 | \$35,576,184 | \$30,073,656 | \$30,127,583 | \$30,121,439 | | | |