

**Central Union High
School District**

**2014-2015
Estimated Actuals**

**2015-2016
Budget**

Central Union High School District

ESTIMATED ACTUALS 2014-2015

ADOPTED BUDGET 2015-2016

June 9, 2015



Estimated and Adopted Budget Overview

During the months of May and June each year, the District finalizes its budget for the coming year. In order to project the budget, a series of assumptions about the conditions of the District must be determined. These assumptions are then inserted into State and District formulas in order to determine the final budget for the next year. The assumptions are updated with a revision that occurs within 45 days after the adoption of the State Budget and with two interim reports that are presented to the Board of Trustees in December and March of each fiscal year.

This report includes two major components:

1. A narrative regarding current fiscal considerations, budget assumptions and budget projections for the upcoming fiscal year.
2. The state-required Standardized Account Code Structure (SACS) budget report forms, which include a variety of financial facts, figures and analyses including the following significant components:
 - Multi Year Projection (MVP)
 - Cash Flow Projection
 - Criteria and Standards Report

State Information



In January 2015, the Governor's proposed 2015-16 Budget made a generous increase to ongoing education funding closing the Local Control Funding Formula (LCFF) gap by 32.19%. Now, with the May Revise Budget, the Governor has increased the LCFF funding to 53.08%. Based on preliminary figures, this would increase projected funding for the Central Union High School District by approximately \$2,000,000 dollars over the January Budget.

The Governor's May Revision provides an additional \$3.1 billion for education funding based on unanticipated 2014-15 revenue. This funding is treated as one-time dollars and the current proposal is to provide this funding on an Average Daily Attendance (ADA) bases. Additionally, for the LCFF gap funding discussed above, the Governor proposes to add \$2.1 billion to the \$4 billion proposed in January for 2015-16. This LCFF type and size of gap funding should diminish as districts get closer to their LCFF Target Funding and districts will soon find themselves receiving approximately 40% of any new State revenues. An issue not addressed in the May Revise is the continued concern of increased retirement costs for CalSTRS/CalPERS. Also, under the SB 858 "Rainy Day Fund", the Governor did not address the growing concern over the Local Reserve Cap and the limited amounts that school district's may be required to retain as reserves.

Local Control Funding Formula (LCFF) & Local Control Accountability Plan (LCAP)

With an appropriation that funds the gap at approximately 53.08%, the district is projecting to receive \$5.257 million of gap funding with \$2.9 million earmarked as Supplemental and Concentration dollars in 2015-16. One of the main principals of the new funding model is to target funding towards meeting the needs of disadvantaged students that are identified under the following three categories: English Language Learners, Low Income Students (pupils eligible for free and reduced price meals), and Foster Youth. The targeted students are referred to as unduplicated pupils under the LCFF.

The targeted funding for these students are called Supplemental and Concentration Grant Funds and is based on the percentage of unduplicated students identified in the three categories stated above. Districts are to target these particular funds based on the Local Control and Accountability Plan.

The Local Control and Accountability Plan and Annual Update or what is commonly known as LCAP is the accountability mechanism of the LCFF and is a planning tool that delineates how the district will meet identified needs, specified goals, and lists the services and actions necessary towards achieving those goals

The main principal of the LCAP is to show how the district will provide increased or improved services to English Learners, Low-Income and Foster Youth students under the supplemental/concentration grant. The proposed 53.08% included in the Governor’s May Revise also modified Minimum Proportionality Percentage (MPP) which is the percentage by which services for unduplicated pupils must be increase/improved as compared to all pupils being served. The CUHSD’s percentage of unduplicated students enrolled in our District is 75.59%. The targeted funding estimated for Supplemental and Concentration Grant Funding in 2015-16 is \$6.1 million.

A summary of the Central Union High School District’s estimated LCFF & LCAP MPP % is shown below:

	2014-15	2015-16
Estimated Base Grant*	\$30,907,215	\$33,251,857
Estimated Supplemental/Concentration Grants	\$3,170,205	\$6,083,092
Estimated Total LCFF Funding	\$34,420,963	\$39,678,492
Minimum Proportionality Percentage (MPP)	10.26%	18.29%

*Calculated Based Grant excludes Targeted Instructional Improvement Block Grant & Home to School Transportation Funding as per the MPP calculation.

Enrollment/Attendance - History and Projections for 2015-16

The most significant characteristic for determining a district’s State revenue is the calculation of the average number of students that are in attendance on a daily basis. The State does not pay the District for enrollment, just attendance. State revenue especially under the Local Control Funding Formula will be lost unless the student attends school every day. The annual enrollment count is taken in October for that school year and is used for estimating staffing and facility needs. This enrollment count is called the October California Basic Educational Data System (CBEDS) count. The projected enrollment for the Central Union High School District for 2015-2016 is 4,061. This is a projected decline of 45 students from the 2014-2015 enrollment figure of 4,106.

ADA (average daily attendance) is the most important part of the District’s income as this funding accounts for **94.8%** of the total funding for the Unrestricted General Fund. Even small fluctuations in the District’s ADA can mean tens of thousands of dollars as a gain or loss in revenues. District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenue matches the District’s budgeted or revised projections. A 1% fluctuation in district attendance equates to a gain or loss of **\$383,047**. Currently, the District’s ADA percentage to enrollment is **94.52%**. The 2013-14 State-wide ADA percentage for High School Districts was **95.61%**.

One thing to note is that the Average Daily Attendance data is not reported in the same way that it was in previous years based on changes under the Local Control Funding Formula (LCFF). Continuation, Opportunity, Home or Hospital, and Special Day Class ADA are all reported with regular ADA under LCFF. Also, Mandatory Expelled is now reported by the county office of education and no longer attributable to the district of residence.

The P-2 ADA for 2014-15 is 3,880.41 which is up by 29 over 2013-14 levels. For 2015-16, the projected ADA is based on using a four year average attendance percentage times the projected 2015-16 enrollment figure of 4,061. This calculates the projected P-2 ADA for 2015-16 to be 3,846.21. The graph in Table 1 below provides an illustration of the ADA-to-Enrollment history for the Central Union High School District.

Table 1

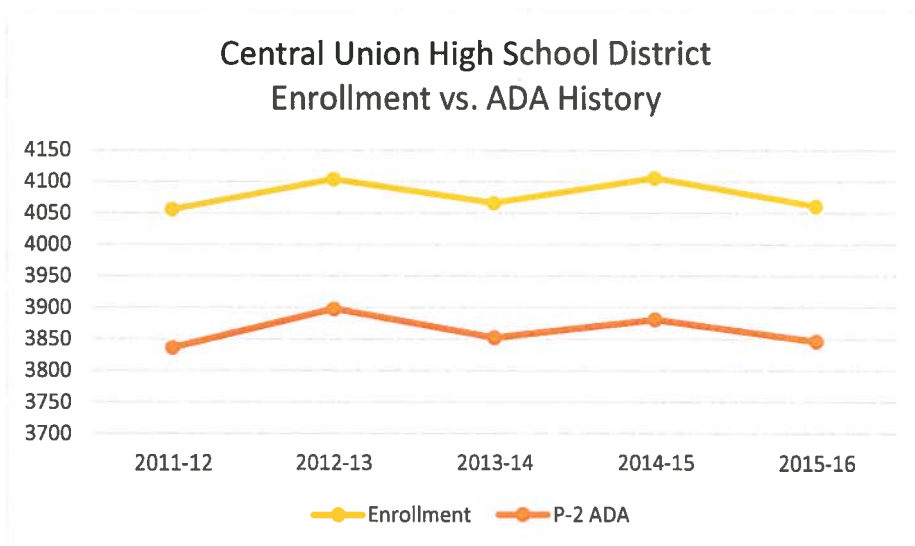


Table 2 below is the same ADA-to –Enrollment history that provides the attendance and enrollment figures by year for the District.

Table 2

	2011-12	2012-13	2013-14	2014-15	Projected 2015-16
CALPADS Enrollment (October Snapshot)	4,056	4,104	4,066	4,106	4,061
Change in Enrollment	47	48	(38)	40	(45)
Percentage Change	1.17%	1.18%	-0.93%	0.98%	-1.09%

	2011-12	2012-13	2013-14	2014-15	2015-16
P-2 Actual Attendance	3,836.28	3,897.91	3,852.10	3,880.41	3,846.21
Change in ADA Attendance P/Y	(9)	62	(46)	28	(34)
Percentage Change	-0.24%	1.61%	-1.18%	0.73%	-0.88%

P-2 Actual Attendance as a % of CALPADS Enrollment	2011-12	2012-13	2013-14	2014-15	2015-16
	94.58%	94.98%	94.74%	94.51%	94.70%

Revenue and Expenditures

For 2014-15, total expenditures for the combined Unrestricted & Restricted General Fund Budget are projected to exceed revenues by \$963,355. In other words, the projected deficit for 2014-15 is (\$963,355). This is basically due to the anticipated spending down of restricted program dollars as estimated in the budgeted expenditures. In 2015-16, the LCFF revenue amount increased by \$5.257 million over 2014-15. Of that amount \$2.9 million is designated to be spent on the students that generate the Supplemental and Concentration Grants. Given the large increase in LCFF funding which is due to the increase in the gap %, the District is foreseeing an increase in the General Fund Ending Balance by \$1.3 million.

Under the category of Other State Revenues, we are anticipating, at this time, to receive approximately \$180/ADA in one-time discretionary funds. This budgeted revenue is based on the Governor's January Budget for 2015-16 and not the higher May Revise estimate of \$601/ADA. The District is taking the conservative approach with these funds as these dollars are still being negotiated with the legislature.

Expenditures and Other Outgo/Transfers are projected to increase by \$4.6 million in the Unrestricted General Fund and decrease by \$1,449,051 for the Restricted side of the budget in 2015-2016. The large part of the expenditure increase is due to the anticipated settlement with the El Centro Secondary Teachers Association based on the Tentative Agreement signed on Monday, June 1, 2015. The 2015-16 Budget also included ongoing normal expenditure increases like step and column, utilities and services. There was a decrease in the Books and Supplies category due to several one-time expenditures like Common Core State Standards expenditures, Program Improvement dollars, Microsoft voucher purchases, and Partnership Academy expenditure.

The District also increased the Other Outgo portion of the budget based on the increased LCFF funding that the District will be transferring to the Imperial County Office of Education for services provided for our Special Education and Alternative Education students. These particular students are counted as "district of resident" under our District's student data for LCFF. Some may consider these funds pass-through funds for County Office of Education services.

The Interfund Transfers Out category also increased based on the District's proposed Facility Improvement and Capital Renewal Plan. This plan or schedule is based on the previous Deferred Maintenance Program and includes repair, replacement and capital improvements such as painting, plumbing, heating/ventilation/air conditioning equipment, paving/cement work, electrical, roofing and door locks & rekeying. The planned cost for the scheduled improvement projects for 2015-16 is approximately \$1.2 million. In addition to the facility improvements, the District is budgeting to transfer \$500,000 to Fund 20 in order to continue its efforts in terms of addressing the Other Post Employment Benefits (OPEB) unfunded liability. In the District's OPEB Actuarial Report for June 30, 2013, the stated unfunded liability at the time was estimated to be \$7.57 million.

The District's major contributions to programs continue to include Special Education and Routine Restricted Maintenance but will now include a one-time outlay to cover the Proposition 39 Energy Efficiency Project that is anticipated to be completed in 2015-16. The District has received Prop. 39 funds and is anticipating additional funds in 2015-16 for a total of approximately \$520,000. The projected project cost is \$995,000. The District is proposing to pay the balance from funds available in 2015-16.

Additional increases in expenditures are also based on new expenses related to initiatives included in the Local Control Accountability Plan (LCAP). The estimated LCAP expenditures for 2014-15 is \$3.2 million but increases to \$6.2 million in 2015-16. This is due to the additional estimated Supplemental and Concentration Grant fund dollars the District is anticipating receiving based on the revised gap funding rate of 53.08%.

The following pie charts are illustrations of each revenue source by amount and percentage as part of the Total Unrestricted General Fund Budget.

Table 3

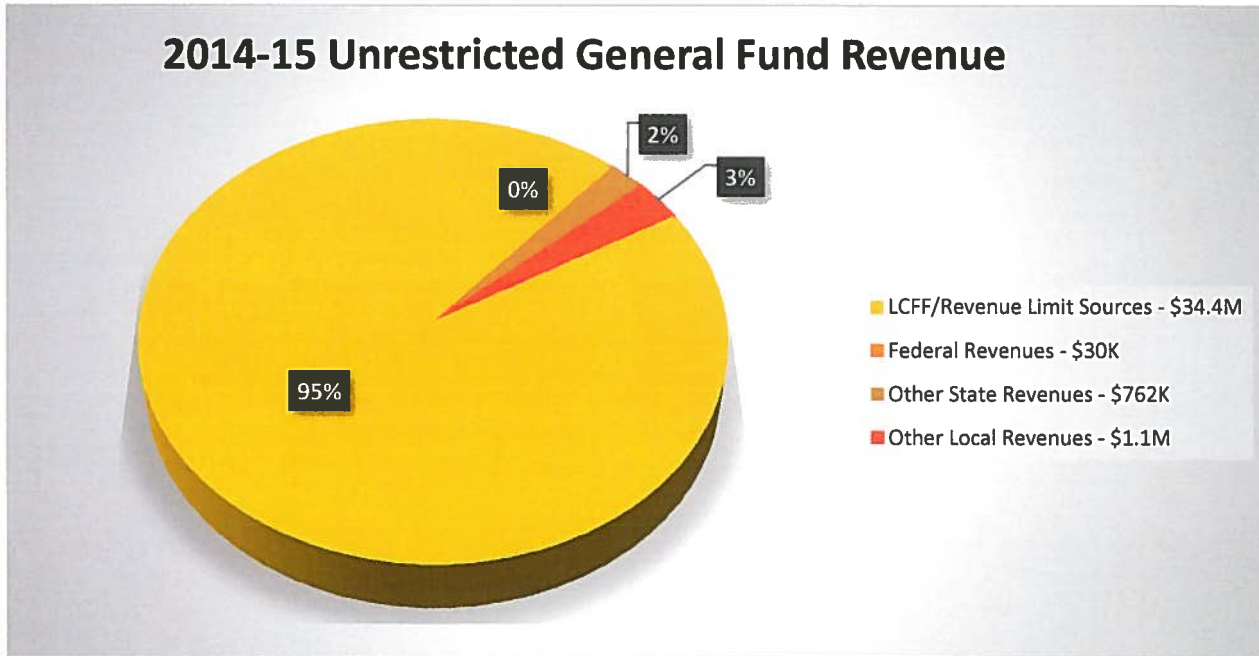
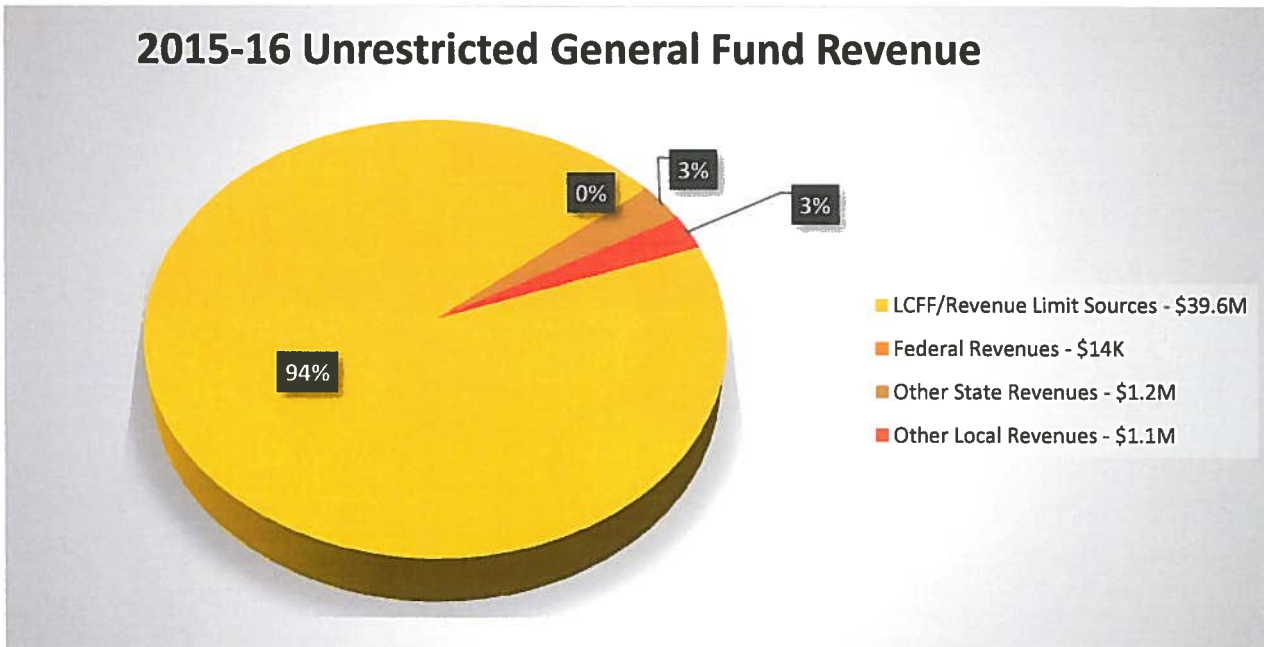


Table 4



The following pie charts are illustrations of major expenditure categories by amount and percentage as part of the Total Unrestricted General Fund Budget.

Table 5

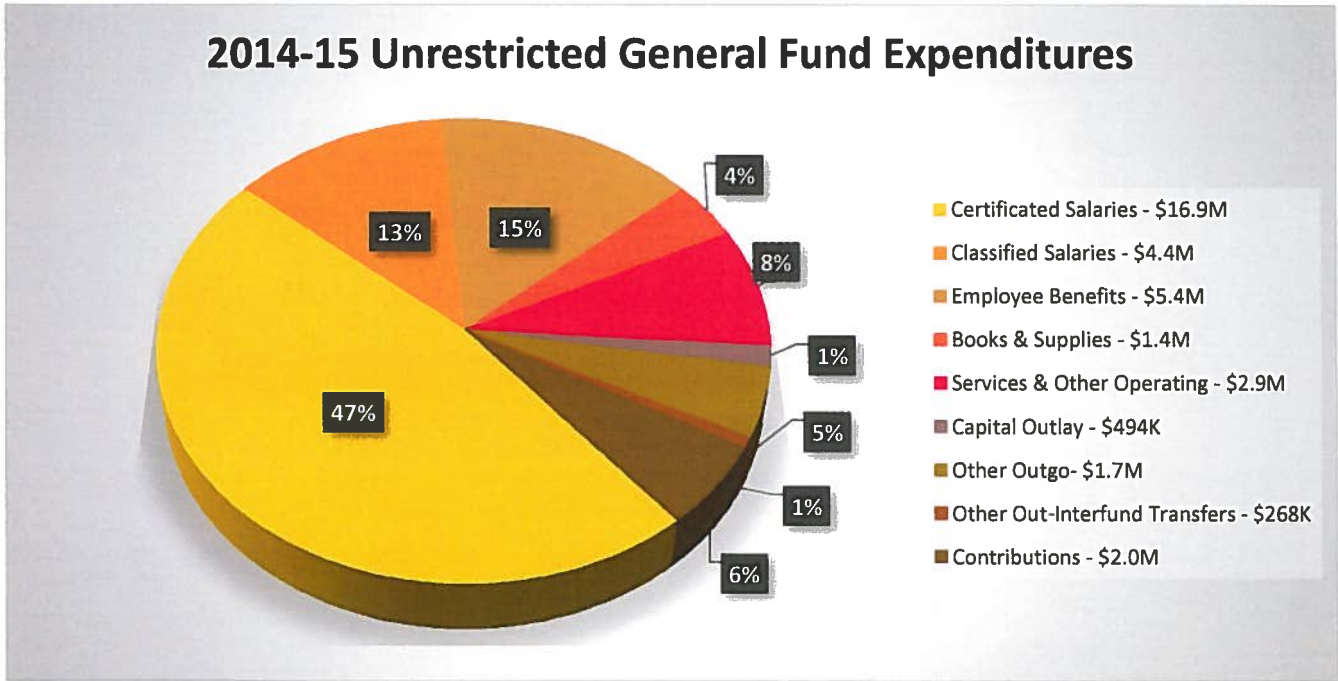
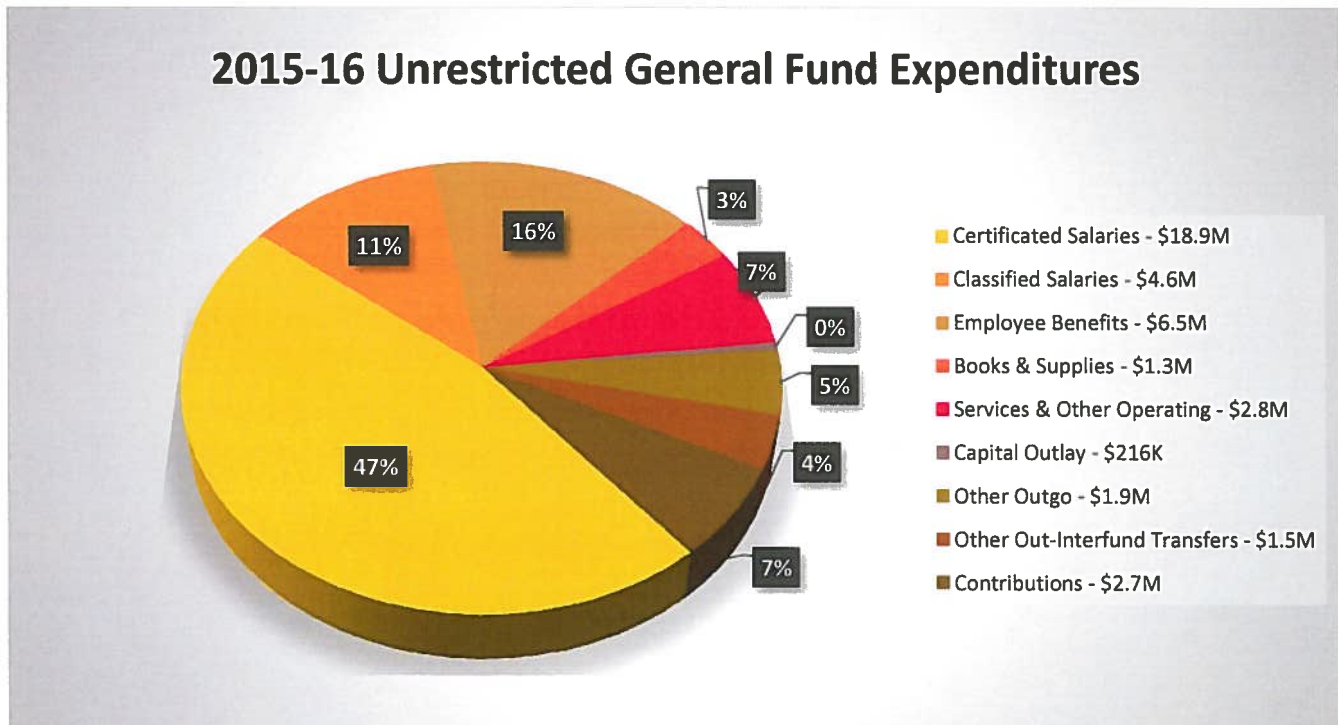


Table 6



CalSTRS/PERS Funding Plan

In 2014-15, the Governor estimated that there will be \$450 million more contributed to CalSTRS in 2014-15 through a combination of increasing employee contribution rates, increasing employer contribution rates, and \$73.2 million from the State. This was an attempt to close CalSTRS's \$73.7 billion unfunded liability in the retirement system. The current CalSTRS's employer rate schedule anticipates increases by 1.85% annually until it reaches 19.10% in 2020-21. Table 7 illustrates the rate increases over time for both employer and employees.

Table 7 – CalSTRS Rate Schedule

Year	Employer	Pre-PEPRA Employees	Post-PEPRA Employees
2015-16	10.73%	9.20%	8.56%
2016-17	12.58%	10.25%	9.205%
2017-18	14.43%	10.25%	9.205%
2018-19	16.28%	10.25%	9.205%
2019-20	18.13%	10.25%	9.205%
2020-21	19.10%	10.25%	9.205%

The current CalPERS employer rate of 11.771% is projected to increase by 0.76% in 2015-2016 and then increase by an additional 1.20% in 2016-2017 and by 4.83% in 2017-2018. In the budget and multi-year projections, we have included the proposed increases to STRS/PERS employer contributions at an annual estimated cost of between \$400 and \$500 hundred thousand. The impact of these increases is astounding since each rate compounds annually until 2020-21.

Table 8 – CalPERS Rate Schedule

Actual	Projected Employer Rates				
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
11.847%	13.05%	16.6%*	18.2%*	19.9%*	20.4%*

*CalPERS provided these estimates in 2014 and has not yet issued revised estimates

Bargaining Units

The District has settled with both the El Centro Secondary Teachers Association and the Classified School Employees' Association for the 2014-15 fiscal year. Negotiations commenced with the El Centro Secondary Teachers Association (ECSTA) in the Spring of 2015 for the 2015-16 year. On Monday, June 1, 2015, the District and ECSTA finalized a Tentative Agreement (TA) that comprised of an on-going 7.55% salary scale increase for all members employed in the 2015-16 fiscal year. The agreement also included a 2.45% on-going cost to increase the current Health & Welfare cap to the new H&W Plan B premium. The total compensation costs encompassed within the TA is included in the 2015-16 and future budgets for the Board's consideration. At this time, the District has not entered into negotiations with the Classified bargaining unit members but anticipates negotiations to commence soon. No other salary increases have been approved.

Reserves

The District is projecting increases in the Unrestricted General Fund reserves by \$1,302,940 in 2015-2016 and an additional \$689,791 in 2016-2017. However, in 2017-18, the District is anticipating to deficit spend due to several large capital outlay projects being considered within the Facility Improvement Plan. There is a new requirement for school districts this year under Education Code § 42127. Under Education Code § 42127 (a)(2)(B), school districts are now required to provide additional information to the public regarding ending fund balances in excess of the minimum recommended reserve for economic uncertainties. This begins with the 2015-16 Adopted Budget.

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties shall, at the public hearing, provide all of the following for public review and discussion:

- The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties (REU) for each fiscal year identified in the budget.
- A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

Attached as Exhibit A is the required Public Hearing Posting that included the information required as described in Education Code § 42127 (a)(2)(B).

Cash Flow

The District's cash flow continues to improve as a result of the elimination of State Deferrals and increases in State Funding. The district is projecting to maintain a positive cash balance with adequate reserves in 2015-2016, 2016-17 and 2017-18.

General Fund Summary

The chart below illustrates the assumptions included in the 2014-2015 Estimated Actuals and the 2015-2016, 2016-2017 and 2017-18 Budget projections.

Assumptions	2014-2015	2015-2016	2016-2017	2017-2018
Local Control Funding Formula (LCFF) Target	\$43,881,092	\$44,325,862	\$44,648,311	\$45,743,296
Local Control Funding Formula (LCFF) Floor	\$30,372,412	\$34,420,981	\$39,377,130	\$40,042,347
Difference /Gap	\$13,508,412	\$9,904,881	\$5,271,181	\$5,700,949
Funding%	29.97%	53.08%	12.62%	18.24%
Gap Funding	\$4,048,551	\$5,257,511	\$665,223	\$1,039,853
Total LCFF Funding	\$34,420,963	\$39,678,492	\$40,042,353	\$41,082,200
Estimated Unduplicated Pupil %	75.23%	75.59%	75.59%	75.99%
Estimated Supplemental and Concentration Grants	\$3,170,205	\$6,083,092	\$6,472,230	\$6,784,440
Enrollment	4,106	4,061	4,061	4,061
Projected District ADA	3,880.41	3846.21	3,846.21	3,846.21
Loss of ADA from Prior Year	+28	-34	-0-	-0-
Attendance Percentage Assumed (P-2 to CBEDS)	94.51%	94.70%	94.70%	94.70%
District & County Funded ADA (Greater of Current of Prior Year)	3,984.77	3,950.69	3,950.69	3,950.69
Step & Column	Included	\$278,250	\$305,700	\$309,706
Instructional Days	180	180	180	180
Health and Welfare Increase (Proposed Certificated TA)	Included	+\$453,439	+\$453,439	+\$453,439
Lottery (Unrestricted) per ADA	\$128.00	\$128.00	\$128.00	\$128.00
Lottery (Restricted) per ADA for Prop. 20	\$34.00	\$34.00	\$34.00	\$34.00

Major Contributions to Restricted Programs	2014-2015	2015-2016	2016-2017	2017-2018
California Clean Energy – Prop. 39	-0-	\$482,231	-0-	-0-
Special Education	\$742,260	\$766,476	\$766,476	\$766,476
RMA - Ongoing Major Maintenance	\$1,261,871	\$1,353,879	\$1,353,879	\$1,353,879

Other District Funds

Adult Education Fund

In 2013-14, the State categorical funding portion of the Adult Education Program was folded in as part of the LCFF. The Adult Education Program that is funded by the State is being spent within the District's General Fund. The Adult Education Fund receives direct funding for the federal General Education Diploma (GED) Program and the Adult Basic Ed & English as a Second Language Program. The Fund is currently receiving approximately \$126 thousand for each of the above stated programs annually in support of the Adult Education Program.

Cafeteria Fund

The 2014-15 projected Ending Balance reflects an increase in the amount of \$90,226. This is due to anticipated decreased in cost and higher than anticipated claims. The District is projecting a deficit in the fund for 2015-16 in the amount of (\$79,546). This deficit is due to adding an additional Level III Food Service tech, adding an OPEB payroll rate for retiree costs and conservatively budgeting revenue claims for the program.

Deferred Maintenance Fund

Beginning In 2013-14, the LCFF funding included the State's portion of the Deferred Maintenance Program. In 2014-15, the District transferred \$500,000 for repair and replacement of facilities and equipment. The District is proposing to implement a Facility Improvement & Capital Renewal Plan that outlines improvements over the next five (5) years. The District is proposing to transfer approximately \$1.2 million from the Unrestricted General Fund in 2015-16 to begin the scheduled improvement projects.

Capital Facilities Fund

This fund is used primarily to account separately for monies received from fees levied on developers as a condition for approving a development and for the receipt and disbursement of redevelopment monies from redevelopment agencies. Revenues from developer fees are to be used for the construction/reconstruction of school facilities. The projected balance of funds available for expenditure in the Adopted Budget is \$725,297.

Special Reserve Fund for Capital Outlay Projects

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of moneys for capital outlay purposes. Projected revenues are derived from interest earnings on the existing cash balance in the fund. This Fund was used to accumulate funds for the purchase of land for a new high school. The final payment for the property was made in December, 2014 in the amount of \$1.9 million. The projected balance of funds available for expenditure in the adopted budget is \$28,184.

Special Reserve Fund for Postemployment Benefits

This fund was established in order to set aside funds towards the District's obligation of supporting retiree benefits. The District's latest Actuarial study (as of June 30, 2013) reported that the District's unfunded liability had reached \$7.5 million. The District is prudently setting aside fund to meet this outstanding liability.

Conclusion

Given all of the current information and conservative projections, the 2014-15 Estimated Actual and 2015-16 Adopted Budget is presented in good order for a Positive Certification.

CENTRAL UNION HIGH SCHOOL DISTRICT

DATE: June 9, 2015
TO: Renato Montaña, Superintendent
FROM: Arnold Preciado, Assistant Superintendent – Business & Support Services
SUBJECT: **PUBLIC HEARING FOR THE CENTRAL UNION HIGH SCHOOL DISTRICT ADOPTED BUDGET – 2015-16**

PUBLIC HEARING

BACKGROUND:

The Board is required to hold a public hearing on the proposed Central Union High School District's Adopted 2015-16 Budget. Education Code § 42127 (a)(1) states that a public hearing must be conducted on the budget to be adopted for the subsequent fiscal year. The agenda for that hearing shall be posted at least 72 hours before the public hearing and shall include the location where the budget will be available for public inspection.

Also, Education Code § 42127 (a)(2)(B) requires that beginning with budgets adopted for the 2015–16 fiscal year, the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties shall, at the public hearing, provide all of the following for public review and discussion:

- The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.
- Attached is the information pertaining to the above required information as per Education Code § 42127 (a)(2)(B).

Attached is the information pertaining to the above required information as per Education Code § 42127 (a)(2)(B).

In addition, the governing board of a school district shall include the information required above in its budgetary submission each time it files an adopted or revised budget with the county superintendent of schools. This information shall be maintained and made available for public review.

The proposed Central Union High School District Adopted Budget for 2015-16 was made available for inspection at the Central Union High School District Office at 351 Ross Avenue, El Centro, CA 92243. The proposed budget was made available for public viewing beginning June 5, 2014 from 8:00 a.m. to 5:00 p.m.

DISCUSSION/ALTERNATIVE/CONCERNS:

None.

FINANCIAL IMPLICATIONS:

ACTION REQUESTED:

It is requested that the Board of Trustees of the Central Union High School hold the Public Hearing as required under Education Code § 42127.

ACTION: MOTION: _____ SECOND: _____
 AYES: _____ NOES: _____
 ABSTENTIONS: _____

CENTRAL UNION HIGH SCHOOL DISTRICT

District Information - SB 858

Education Code § 42127 (a)(2)(B) requires that beginning with budgets adopted for the 2015–16 fiscal year, the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties shall, at the public hearing, provide all of the following for public review and discussion:

- The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

Minimum Recommended Reserve Percentage	2015-16	2016-17	2017-18
3%	\$1,353,432	\$1,361,262	\$1,417,802

- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties (REU) for each fiscal year identified in the budget.

Combined Assigned & Unassigned Ending Fund Balance in Excess of REU %	2015-16	2016-17	2017-18
	\$11,494,692	\$12,305,879	\$12,254,535

- A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

Statement of Reasons

As stated as the title of this particular reserve, it is a “minimum” and it is also simply a “recommended” minimum of 3% for our District. In the following statements, the District will provide substantiating reasons as to why the reserves are at the levels as listed for 2014-15, 2015-16, 2016-17, and 2017-18 above.

- The District’s Board Policy 3100 states “The Board recognizes that sound fiscal management is the foundation essential to support the ongoing operation of the district. In order to ensure that this foundation is sustained and that adequate cash resources are

maintained, it is the Board's goal to maintain a minimum General Fund Unassigned Ending Fund Balance of 16.7 percent of the annual General Fund Expenditures and other financing uses." This Board Policy is the basis of having an Ending Fund Balance in excess of the minimum Reserve for Economic Uncertainty.

- The Board passed Resolution #02102015-08 on February 10, 2015 regarding SB 858 which stated many concerns as to the spending down of school district reserves to two times the minimum recommended reserve (6% for CUHSD) and the need for funds for school operations, such as payroll, classroom materials, school construction projects, technology, home-to-school transportation, deferred maintenance, etc. which often required ongoing- cash-flow management and disciplined planning, including the creation and maintenance of prudent financial reserves. In this resolution, the Board that the purpose of the reserves was for planned expenses/purchases such as major textbook adoptions, technology improvements/installation of wireless infrastructure, building maintenance projects and bus replacement needs.
- To have the necessary and required funds in order to maintain and keep our facilities in "Good Repair". Education Code § 17002(d) (1) states that "Good repair" means the facility is maintained in a manner that assures that it is clean, safe, and functional as determined pursuant to a school facility inspection and evaluation instrument developed by the Office of Public School Construction and approved by the board or a local evaluation instrument that meets the same criteria. Until the school facility inspection and evaluation instrument is approved by the board, "good repair" means the facility is maintained in a manner that assures that it is clean, safe, and functional as determined by the interim evaluation instrument developed by the Office of Public School Construction or a local evaluation instrument that meets the same criteria as the interim evaluation instrument. This includes the sustainability of facility improvements in meeting the Williams Act requirements. Southwest High School and Desert Oasis high school are around 25 years old and will require facility and operational improvements. Central Union High School has very old facilities and this will need to be addressed as well.
- A Facilities Improvement and Capital Renewal Scheduled is being proposed for the Board's consideration. The amounts are provided as a guideline budget but may be under-quoted in terms of costs depending on the specific project. Having the necessary funds available in the reserve will provide the necessary funds and the sustainability that the scheduled projects will be completed.
- Based on the CUHSD's GASB 43/45 Actuarial Report as of July 1, 2013, the report described the total amount of the actuarial liability for District-paid retiree benefits to be \$14,718,269. The past service liability or Unfunded Accrued Liability portion of the actuarial liability is \$7,568,462. This represents the present value of all benefits earned to day assuming that an employee earns retiree healthcare benefits ratably over his or her career. Basically, this is the amount that the District is liable for or has an obligation to pay if all of the earned retirement benefits were to occur today.
- Rating agencies like Fitch or Moody's typically assess a district's reserves in terms of adequacy and risk analysis. A lower reserve would potentially mean a higher interest percentage if the District were to bond in the future (potentially for a new high school).

- The CUHSD is heavily dependent on State revenues and maintaining the necessary reserves will help to weather another major economic recession or downturn. The District's major revenue source comes from the State through the Local Control Funding Formula (LCFF). The District's LCFF funding is 94.8% of the Unrestricted General Fund. The District maintains these level of reserves to withstand State cuts and funding deferrals in order to continue operating educational programs. Again, District reserves kept the District solvent and helped to endure the following:

<p>2008-09: Great Recession Starts. Ongoing state funding for schools replaced with one-time stop gap measures that partially backfilled these cuts over the 2008-09 and 2009-10 budget years including federal stimulus funds (\$4.8 billion), increased funding deferrals (\$4.6 billion) and flexibility to transfer restricted reserves to unrestricted reserves (estimated \$2.2 billion). The increased deferrals were on top of funding deferrals that started in 2001-02, and continued to grow. In addition, statutory COLAs were suspended, a trend that continued until the 2013-14 budget.</p>
<p>2009-10: Deferrals, Budget Special Sessions, and Mid-Year Cut. Continued reliance on one-time funding, although most of these funds exhausted by end of year. State reaches highest level of K-12 funding deferrals at \$9.5 billion annually, virtually exhausting this budget option as an alternative to budget reductions. 2009-10 also included two special sessions to further deal with the ongoing budget shortfall, resulting in mid-year cuts to schools.</p>
<p>2010-11: Proposition 98 Suspension. The latest state budget in state history (Oct 7th) forces districts to operate for over 3 months without a state budget. Budget suspends the Proposition 98 guarantee, reducing school funding over \$4 billion.</p>
<p>2011-12: Proposition 98 Manipulations and Mid-Year Trigger Cuts. Budget Act balanced budget by assuming higher than projected General Fund revenues and proposed \$1.8 billion in K-12 education trigger cuts if higher-than-expected revenues did not materialize. A portion of the trigger cuts happened although the specifics of the reductions changed over the course of the year, changing the distribution of the cuts across districts.</p> <p>Budget also relied on manipulations of Proposition 98 guarantee by designating General Fund revenues for realignment, thereby excluding those revenues from the minimum guarantee calculation (resulted in \$2.1 billion reduction in K-14 funding).</p>
<p>2012-13: \$5.4 Billion in Trigger Cuts if Proposition 30 Failed. State adopts budget that included \$5.4 billion in trigger cuts for K-14 education if Proposition 30 did not pass. Fiscally conservative districts assumed that Prop 30 would fail in adopting their 2012-13 budgets because they would be unable to dramatically change their staffing decisions if the initiative failed over four months into the fiscal year. This proposal included further manipulations of the Proposition 98 minimum guarantee if trigger cuts were implemented to achieve this level of reduction without suspending the minimum guarantee.</p>
<p>2013-14: Local Control Funding Formula (LCFF) Changes Funding Distribution. State adopts the LCFF in June 2013 dramatically changing the distribution of resources across districts. Fiscal regulations governing these new dollars not available until January 2014. Actual apportionment amounts are not known until June 2014 in the last month of the budget year. Districts with fewer unduplicated pupils (low income students, English learners or foster youth) will see much slower revenue growth for many years.</p>
<p>2014-15: Continual CalSTRS and CalPERS Increases Scheduled over Next Seven Years. While 2014-15 brought a large infusion of new funding and the retirement of deferrals, the State also committed school districts to increased and growing California State Teachers' Retirement System (CalSTRS) contributions rates for the next seven years. District costs will increase \$3.7 billion over the next seven years. Districts will face these higher costs regardless of whether the annual budget provides enough new resources to cover those costs. Similarly, the California Public Employees' Retirement System (CalPERS) board made changes in its actuarial assumptions (reducing expected rate of return and increasing life expectancy) that will cause PERS rates to increase for the next seven years as well.</p>

- The benefits of having a higher than a “minimum” reserve are:
 - Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs
 - Protection against exposure to significant one-time outlays such as disasters, lawsuits, or material audit findings.
 - Protection against the volatility of State revenues
 - Protection against the volatility of property tax revenues
 - Cash management/avoiding the cost of borrowing cash
 - Protection to cover increases in fixed and statutory costs
 - Financial flexibility to shift resources as priorities set through the LCAP process
 - Planning for major projects such as information technology upgrades, deferred maintenance or other Board priority projects

- The District’s reserves are beyond the minimum recommended reserve since the minimum would only cover one-half month salary for all District personnel.

- **The reserves are to protect the District’s fiscal solvency and the continued operation of our educational program.**

Certification

ANNUAL BUDGET REPORT:
July 1, 2015 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: Central Union High School District
Date: June 05, 2015

Place: Central Union High School District
Date: June 09, 2015
Time: _____

Adoption Date: June 23, 2015

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Merritt Merten

Telephone: 760-336-4503

Title: Fiscal Services Supervisor

E-mail: mmerten@cuhsd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 23, 2015	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

CEA
CEB

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	19,215,327.25	301	227,140.80	303	18,988,186.45	305	482,238.00		307	18,505,948.45	309
2000 - Classified Salaries	5,762,291.36	311	137,649.17	313	5,624,642.19	315	551,101.07		317	5,073,541.12	319
3000 - Employee Benefits (Excluding 3800)	6,297,270.26	321	265,402.84	323	6,031,867.42	325	291,025.13		327	5,740,842.29	329
4000 - Books, Supplies Equip Replace. (6500)	3,525,509.95	331	25,166.93	333	3,500,343.02	335	1,088,078.50		337	2,412,264.52	339
5000 - Services. . . & 7300 - Indirect Costs	3,927,068.26	341	99,103.77	343	3,827,964.49	345	103,590.85		347	3,724,373.64	349
TOTAL					37,973,003.57	365			TOTAL	35,456,970.02	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	393
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		54.51%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	54.51%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	35,456,970.02
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	21,262,794.43	301	255,558.00	303	21,007,236.43	305	483,829.00		307	20,523,407.43	309
2000 - Classified Salaries	5,897,607.24	311	144,699.18	313	5,752,908.06	315	549,779.07		317	5,203,128.99	319
3000 - Employee Benefits (Excluding 3800)	7,486,061.44	321	438,620.63	323	7,047,440.81	325	310,872.19		327	6,736,568.62	329
4000 - Books, Supplies Equip Replace. (6500)	2,022,666.91	331	21,750.00	333	2,000,916.91	335	380,896.19		337	1,620,020.72	339
5000 - Services. . . & 7300 - Indirect Costs	4,525,047.86	341	32,790.00	343	4,492,257.86	345	1,047,303.06		347	3,444,954.80	349
TOTAL					40,300,760.07	365			TOTAL	37,528,080.56	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	17,259,930.93 375
2. Salaries of Instructional Aides Per EC 41011.	2100	766,602.07 380
3. STRS.	3101 & 3102	1,718,765.49 382
4. PERS.	3201 & 3202	72,030.84 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	291,223.53 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,951,109.60 385
7. Unemployment Insurance.	3501 & 3502	8,500.51 390
8. Workers' Compensation Insurance.	3601 & 3602	298,888.08 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		22,367,051.05 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		227,796.32
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		117,755.73 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		22,021,499.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		58.68%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	58.68%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	37,528,080.56
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Current Expense Formula/Minimum Classroom Compensation

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SIAA
SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(10,492.14)	0.00	(102,500.67)				
Other Sources/Uses Detail					0.00	496,400.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	10,492.14	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	102,500.67	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,600.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget
2014-15 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	10,492.14	(10,492.14)	102,500.67	(102,500.67)	500,000.00	500,000.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8800-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(10,662.00)	0.00	(91,012.26)				
Other Sources/Uses Detail					1,000.00	1,794,546.05		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	10,662.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	91,012.26	0.00				
Other Sources/Uses Detail					79,546.05	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,215,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2015-16 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	10,662.00	(10,662.00)	91,012.26	(91,012.26)	1,795,546.05	1,795,546.05		

ADA

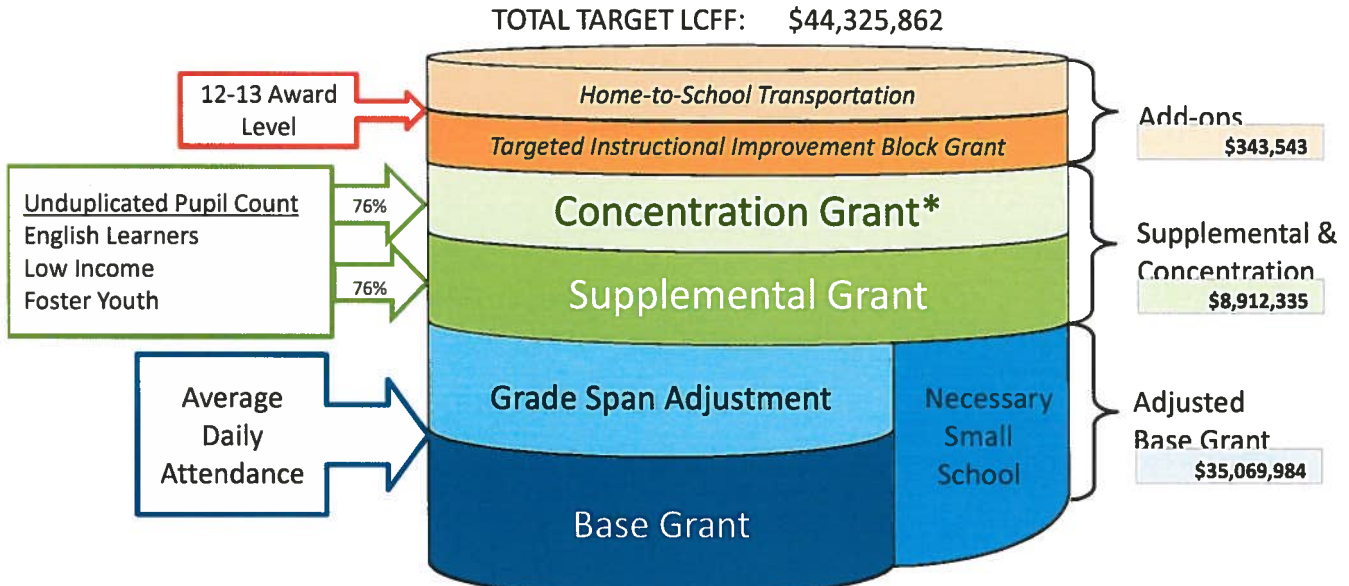
Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,880.05	3,880.05	3,880.05	3,845.97	3,845.97	3,845.97
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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)	0.36	0.36	0.36	0.36	0.36	0.36
3. Total Basic Aid Open Enrollment Regular ADA 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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,880.41	3,880.41	3,880.41	3,846.33	3,846.33	3,846.33
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)			58.56			58.56
b. Special Education-Special Day Class			45.80			45.80
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	104.36	0.00	0.00	104.36
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,880.41	3,880.41	3,984.77	3,846.33	3,846.33	3,950.69
7. Adults In Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF

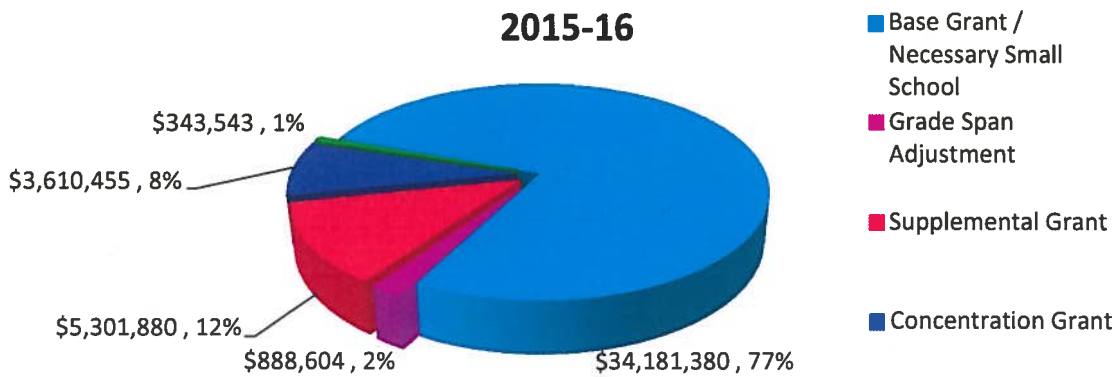
NOTE: Charts provided on the Graphs tab represent one computational methodology and are not intended to set or communicate any standards of the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

Components of LCFF Target Entitlement

	2015-16	
Base Grant / Necessary Small School	\$	34,181,380
Grade Span Adjustment	\$	888,604
Supplemental Grant	\$	5,301,880 76%
Concentration Grant	\$	3,610,455 76%
Add-ons (TIIBG & Transportation)	\$	343,543
Total	\$	44,325,862



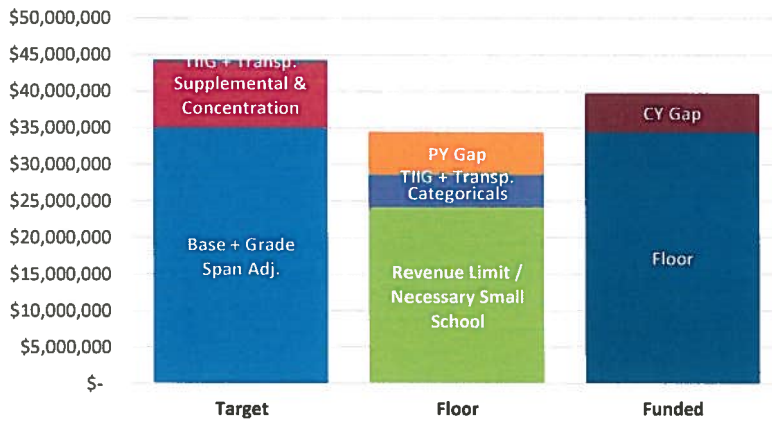
*Unduplicated Pupil Percentage must be above 55%



2015-16 Funding Components

Component	Target	Floor	Funded
Base + Grade Span Adj.	\$ 35,069,984		
Supplemental & Concentration	\$ 8,912,335		
Revenue Limit / Necessary Small School		\$ 24,149,356	
Categoricals		\$ 4,098,559	
TIIG + Transp.	\$ 343,543	\$ 343,543	
PY Gap		\$ 5,829,523	
Floor			\$ 34,420,981
CY Gap			\$ 5,257,511

2015-16

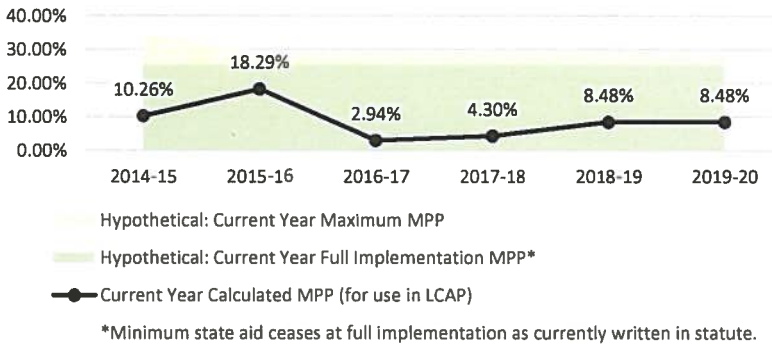


MPP Transition Planning Comparison

	2014-15	2015-16	2016-17
Current Year Calculated MPP (for use in LCAP)	10.26%	18.29%	2.94%
Hypothetical: Current Year Maximum MPP	34.93%	29.30%	29.22%
Hypothetical: Current Year Full Implementation MPP*	25.41%	25.41%	25.41%

*Minimum state aid ceases at full implementation as currently written in statute.

MPP Transition Planning Comparison

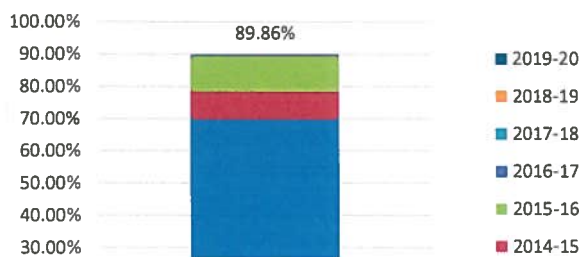


*Minimum state aid ceases at full implementation as currently written in statute.

Ratio Allocation of Phase-in Funding

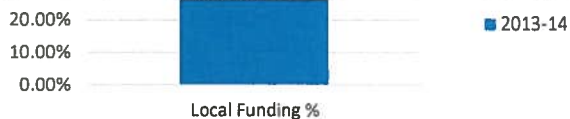
	2013-14	2014-15	2015-16	2016-17
Target less add-ons	\$ 43,146,812	\$ 43,537,549	\$ 43,982,319	\$ 44,304,768
Floor & Gap less add-ons	\$ 30,068,500	\$ 34,077,420	\$ 39,334,949	\$ 39,698,810
Funding Ratio	69.69%	78.27%	89.43%	89.60%

Local Progress towards Full Implementation



Central Union High (63115)

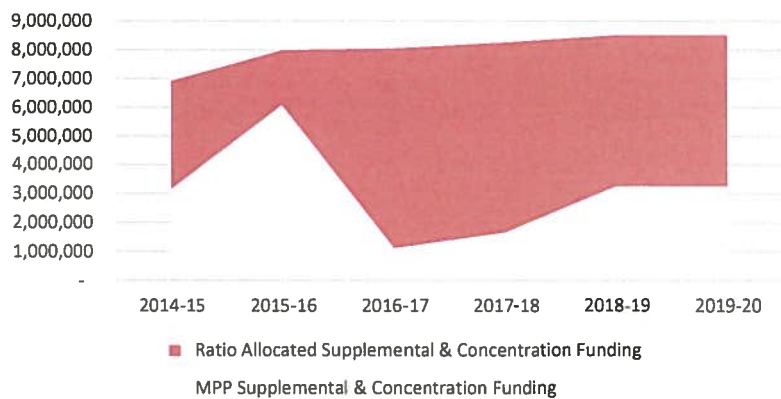
LOCAL CONTROL FUNDING FORMULA



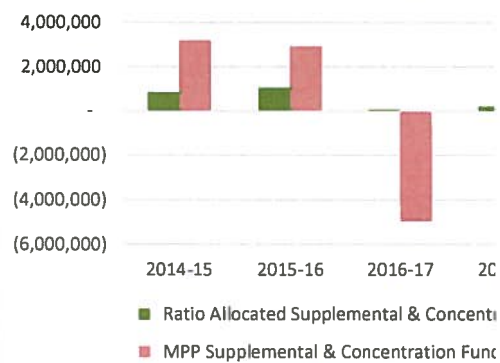
Component Allocation During Phase-In				
	2013-14	2014-15	2015-16	2016-17
Phase-in Funding	\$ 30,412,043	\$ 34,420,963	\$ 39,678,492	\$ 40,042,353
Ratio* Allocated Components:	69.69%	78.27%	89.43%	89.60%
Adjusted Base Grant	\$ 24,023,857	\$ 27,172,160	\$ 31,364,331	\$ 31,654,462
Supplemental Funding	3,614,630	4,107,887	4,741,659	4,785,521
Concentration Funding	2,430,013	2,797,374	3,228,958	3,258,827
Add-ons (TIIG, Transp.)	343,543	343,543	343,543	343,543
<i>Ratio Allocated Supplemental & Concentration Funding</i>	<i>6,044,643</i>	<i>6,905,261</i>	<i>7,970,617</i>	<i>8,044,348</i>
<i>Ratio Allocated Supplemental & Concentration Funding Change</i>		<i>860,618</i>	<i>1,065,357</i>	<i>73,731</i>
Minimum Proportionality Percentage (MPP) Allocated Components:				
Adjusted Base Grant		\$ 31,250,758	\$ 33,595,400	\$ 38,909,371
MPP Supplemental & Concentration Funding		3,170,205	6,083,092	1,132,982
Add-ons (TIIG, Transp.)		343,543	343,543	343,543
<i>MPP Supplemental & Concentration Funding Change</i>		<i>3,170,205</i>	<i>2,912,887</i>	<i>(4,950,110)</i>

*Ratio allocation represents one computational methodology to disaggregate phase-in funding into comparable target funding categories. The state has not adopted a state ratio to be used as an official basis.

Supplemental & Concentration Phase-In

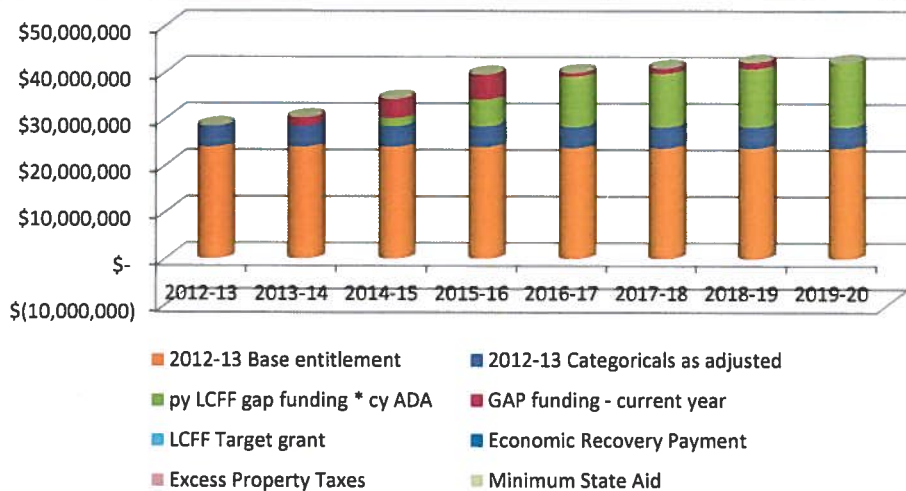


Change in Allocated Supplemental & Concentration Funding



If MPP Supplemental & Concentration funding appears low when compared to Ratio Allocated Supplemental & Concentration funding, verify that all students above general services is included on Step 2 of the MPP calculation. **Tip: Give the district credit for existing services it continues to provide.**

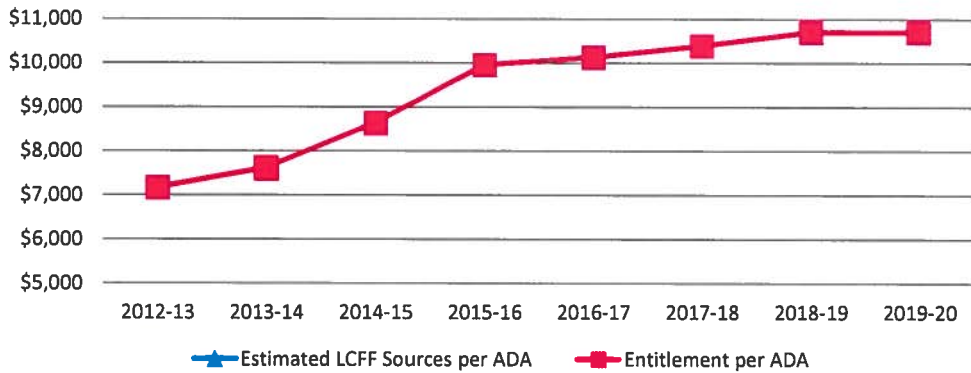
	2012-13	2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	\$ -	\$ 0	\$ (0)	\$ 0	\$ (0)
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 1,783,693	\$ 4,048,551	\$ 5,257,511	\$ 665,223
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 1,780,954	\$ 5,829,523	\$ 10,992,210
2012-13 Categoricals as adjusted	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102
2012-13 Base entitlement	\$ 24,136,314	\$ 24,186,248	\$ 24,149,356	\$ 24,149,356	\$ 23,942,818
Total General Purpose Funding	\$ 28,578,416	\$ 30,412,043	\$ 34,420,963	\$ 39,678,492	\$ 40,042,353
Calculator tab: Recap total LCFF Proof	\$ 28,578,416	\$ 30,412,043	\$ 34,420,963	\$ 39,678,492	\$ 40,042,353
	TRUE	TRUE	TRUE	TRUE	TRUE



LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17
Funded ADA	3,982.62	3,990.86	3,984.77	3,984.77	3,950.69
Estimated LCFF Sources per ADA	\$ 7,175.78	\$ 7,620.42	\$ 8,638.12	\$ 9,957.53	\$ 10,135.53
Net Change per ADA		\$ 444.64	\$ 1,017.70	\$ 1,319.40	\$ 178.00
Net Percent Change		6.20%	13.35%	15.27%	1.79%
Estimated LCFF Entitlement per ADA	\$ 7,175.78	\$ 7,620.42	\$ 8,638.12	\$ 9,957.53	\$ 10,135.53
Net Change per ADA		\$ 444.64	\$ 1,017.70	\$ 1,319.40	\$ 178.00
Net Percent Change		6.20%	13.35%	15.27%	1.79%



Central Union High (63115)

LOCAL CONTROL FUNDING FORMULA

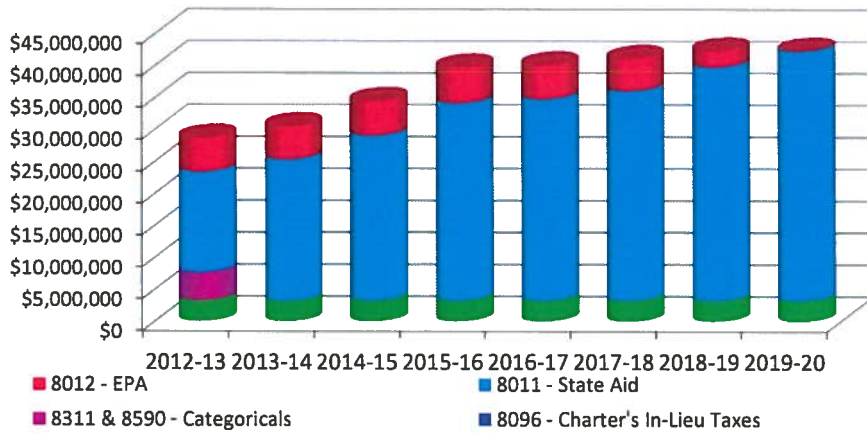
	Summary of Funding			
	2013-14	2014-15	2015-16	2016-17
Target	\$ 43,490,355	\$ 43,881,092	\$ 44,325,862	\$ 44,648,311
Floor	28,628,350	30,372,412	34,420,981	39,377,130
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR
Current Year Gap Funding	1,783,693	4,048,551	5,257,511	665,223
Economic Recovery Target	-	-	-	-
Minimum State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 30,412,043	\$ 34,420,963	\$ 39,678,492	\$ 40,042,353

	Components of LCFF By Object Code				
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 15,780,059	\$ 22,256,764	\$ 25,932,722	\$ 31,005,599	\$ 31,656,392
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	4,442,102	-	-	-	-
8012 - EPA	5,193,290	5,108,847	5,369,700	5,554,352	5,267,420
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes net of in-lieu	3,162,965	3,046,432	3,118,541	3,118,541	3,118,541
8096 - Charter's In-Lieu Taxes	-	-	-	-	-
TOTAL FUNDING	\$ 28,578,416	\$ 30,412,043	\$ 34,420,963	\$ 39,678,492	\$ 40,042,353
<i>Excess Taxes</i>	\$ -	\$ 0	\$ (0)	\$ 0	\$ (0)

Central Union High (63115)

LOCAL CONTROL FUNDING FORMULA

EPA in excess to LCFF Funding \$ - \$ (0) \$ 0 \$ (0) \$ 0



LCFF Entitlement	\$	28,578,416	\$	30,412,043	\$	34,420,963	\$	39,678,492	\$	40,042,353
Excess Taxes		-		0		(0)		0		(0)
Minimum EPA		-		-		0		-		0
Proof Total all Sources	\$	28,578,416	\$	30,412,043	\$	34,420,963	\$	39,678,492	\$	40,042,353
		TRUE		TRUE		TRUE		TRUE		TRUE

**General Fund
(010)**

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	34,428,471.00	0.00	34,428,471.00	39,678,492.00	0.00	39,678,492.00	15.2%
2) Federal Revenue		8100-8299	30,956.18	2,781,088.38	2,812,044.56	13,616.00	2,877,828.72	2,891,444.72	2.8%
3) Other State Revenue		8300-8599	762,432.00	832,492.24	1,594,924.24	1,195,165.80	734,139.25	1,929,305.05	21.0%
4) Other Local Revenue		8600-8799	1,107,842.94	1,111,154.93	2,218,997.87	1,079,618.00	929,470.34	2,009,088.34	-9.5%
5) TOTAL REVENUES			36,329,702.12	4,724,735.55	41,054,437.67	41,966,891.80	4,541,438.31	46,508,330.11	13.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,870,154.14	2,345,173.11	19,215,327.25	18,834,072.16	2,428,722.27	21,262,794.43	10.7%
2) Classified Salaries		2000-2999	4,445,822.36	1,316,469.00	5,762,291.36	4,557,577.55	1,340,029.69	5,897,607.24	2.3%
3) Employee Benefits		3000-3999	5,355,988.41	941,281.85	6,297,270.26	6,481,734.15	1,004,327.29	7,486,061.44	18.9%
4) Books and Supplies		4000-4999	1,444,730.36	2,080,779.59	3,525,509.95	1,279,531.10	743,135.81	2,022,666.91	-42.6%
5) Services and Other Operating Expenditures		5000-5999	2,949,749.76	1,079,819.17	4,029,568.93	2,794,162.95	1,818,397.17	4,612,560.12	14.5%
6) Capital Outlay		6000-6999	493,693.15	573,112.90	1,066,806.05	216,200.00	140,151.36	356,351.36	-66.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,727,119.45	0.00	1,727,119.45	1,864,814.55	0.00	1,864,814.55	8.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(227,898.40)	125,397.73	(102,500.67)	(248,538.92)	157,526.66	(91,012.26)	-11.2%
9) TOTAL EXPENDITURES			33,059,359.23	8,462,033.35	41,521,392.58	35,779,553.54	7,632,290.25	43,411,843.79	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,270,342.89	(3,737,297.80)	(466,954.91)	6,187,338.26	(3,090,851.94)	3,096,486.32	-763.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	1,000.00	0.00	1,000.00	New
a) Transfers In									
b) Transfers Out		7600-7629	496,400.00	0.00	496,400.00	1,794,546.05	0.00	1,794,546.05	261.5%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,075,821.10)	2,075,821.10	0.00	(2,695,128.93)	2,695,128.93	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,572,221.10)	2,075,821.10	(496,400.00)	(4,488,674.98)	2,695,128.93	(1,793,546.05)	261.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			698,121.79	(1,661,476.70)	(963,354.91)	1,698,663.28	(395,723.01)	1,302,940.27	-235.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	10,382,021.05	2,057,199.47	12,439,220.52	11,080,142.84	395,722.77	11,475,865.61	-7.7%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			10,382,021.05	2,057,199.47	12,439,220.52	11,080,142.84	395,722.77	11,475,865.61	-7.7%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	10,382,021.05	2,057,199.47	12,439,220.52	11,080,142.84	395,722.77	11,475,865.61	-7.7%
e) Adjusted Beginning Balance (F1c + F1d)			11,080,142.84	395,722.77	11,475,865.61	12,778,806.12	(0.24)	12,778,805.88	11.4%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Revolving Cash		9712	28,558.70	0.00	28,558.70	28,558.70	0.00	28,558.70	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	395,722.77	395,722.77	0.00	0.00	0.00	-100.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/unappropriated		9789	11,045,584.14	0.00	11,045,584.14	12,744,247.42	0.00	12,744,247.42	15.4%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(0.24)	(0.24)	New

July 1 Budget
 General Fund
 Exhibit: Restricted Balance Detail

13 63115 0000000
 Form 01

Central Union High
 Imperial County

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
6230	California Clean Energy Jobs Act	342,167.77	0.00
6512	Special Ed: Mental Health Services	53,555.00	0.00
Total, Restricted Balance		395,722.77	0.00

MYP

SSC School District and Charter School Financial Projection Dartboard 2015-16 May Revision

This version of SSC's Financial Projection Dartboard is based on the 2015-16 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2014-15 Initial Grants	\$7,011	\$7,116	\$7,328	\$8,491
COLA at 1.02%	\$72	\$73	\$75	\$87
2015-16 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$737	-	-	\$223
2015-16 Adjusted Base Grants	\$7,820	\$7,189	\$7,403	\$8,801

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS						
Factor	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
LCFF Planning Factors	SSC Simulator ¹	SSC Simulator ¹	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²	-
SSC LCFF Recommended Gap Funding Percentage	29.97%	53.08%	12.62%	18.24%	20.58%	-
Department of Finance	29.97%	53.08%	37.40%	36.74%	20.97%	-

PLANNING FACTORS							
Factor	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
Statutory COLA	0.85%	1.02%	1.60%	2.48%	2.87%	2.50%	
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education	0.85%	1.02%	1.60%	2.48%	2.87%	2.50%	
California CPI	1.40%	2.20%	2.40%	2.60%	2.70%	2.50%	
California Lottery ³	Base	\$128	\$128	\$128	\$128	\$128	
	Proposition 20	\$34	\$34	\$34	\$34	\$34	
Interest Rate for Ten-Year Treasuries	2.20%	2.40%	2.80%	3.00%	3.10%	2.90%	
CalPERS Employer Rate	11.771%	11.847%	13.05%	16.60% ⁴	18.20%	19.90%	
CalSTRS Employer Rate	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan ⁵
The greater of 5% or \$64,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$64,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

¹ Go to the SSC LCFF Simulator™ at www.sscal.com. Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

² For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator™.

³ The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA—multiplied by the historical statewide average excused absence factor of 1.04446. Starting in 2015-16, Adult Education ADA and ROC/P ADA will no longer be included in Lottery funding per Government Code Section 8880.5(a)(2).

⁴ CalPERS provided these estimates in 2014 and has not yet issued revised estimates.

⁵ District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size are not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year's growth in LCFF funding as a reserve due to the potential volatility inherent in state revenues. Within that set aside, we also recommend assigning the supplemental and concentration dollars.

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	39,678,492.00	0.92%	40,042,353.00	2.60%	41,082,200.00
2. Federal Revenues	8100-8299	13,616.00	0.00%	13,616.00	0.00%	13,616.00
3. Other State Revenues	8300-8599	1,195,165.80	-57.78%	504,639.07	2.48%	517,154.12
4. Other Local Revenues	8600-8799	1,079,618.00	0.00%	1,079,618.00	0.00%	1,079,618.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,000.00	0.00%	1,000.00	0.00%	1,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,695,128.93)	0.00%	(2,695,128.93)	0.00%	(2,695,128.93)
6. Total (Sum lines A1 thru A5c)		39,272,762.87	-0.83%	38,946,097.14	2.70%	39,998,459.19
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,834,072.16		19,086,448.73
b. Step & Column Adjustment				252,376.57		255,758.41
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,834,072.16	1.34%	19,086,448.73	1.34%	19,342,207.14
2. Classified Salaries						
a. Base Salaries				4,557,577.55		4,610,901.21
b. Step & Column Adjustment				53,323.66		53,947.54
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,557,577.55	1.17%	4,610,901.21	1.17%	4,664,848.75
3. Employee Benefits	3000-3999	6,481,734.15	7.80%	6,987,315.58	9.01%	7,616,650.10
4. Books and Supplies	4000-4999	1,279,531.10	2.40%	1,310,239.85	2.60%	1,344,306.08
5. Services and Other Operating Expenditures	5000-5999	2,794,162.95	2.40%	2,861,222.86	2.60%	2,935,614.66
6. Capital Outlay	6000-6999	216,200.00	-57.28%	92,364.80	2.60%	94,766.28
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,864,814.55	1.98%	1,901,811.13	1.43%	1,929,093.62
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(248,538.92)	0.00%	(248,538.92)	0.00%	(248,538.92)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,794,546.05	17.00%	2,099,546.05	37.58%	2,888,546.05
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		37,574,099.59	3.00%	38,701,311.29	4.82%	40,567,493.76
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		1,698,663.28		244,785.85		(569,034.57)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,080,142.84		12,778,806.12		13,023,591.97
2. Ending Fund Balance (Sum lines C and D1)		12,778,806.12		13,023,591.97		12,454,557.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	34,558.70		34,558.70		34,558.70
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,744,247.42		12,989,033.27		12,419,998.70
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		12,778,806.12		13,023,591.97		12,454,557.40

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,744,247.42		12,989,033.27		12,419,998.70
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		12,744,247.42		12,989,033.27		12,419,998.70

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,877,828.72	0.00%	2,877,828.72	0.00%	2,877,828.72
3. Other State Revenues	8300-8599	734,139.25	1.60%	745,885.48	2.48%	764,383.44
4. Other Local Revenues	8600-8799	929,470.34	0.00%	929,470.34	0.00%	929,470.34
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,695,128.93	0.00%	2,695,128.93	0.00%	2,695,128.93
6. Total (Sum lines A1 thru A5c)		7,236,567.24	0.16%	7,248,313.47	0.26%	7,266,811.43
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,428,722.27		2,461,267.15
b. Step & Column Adjustment				32,544.88		32,980.98
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,428,722.27	1.34%	2,461,267.15	1.34%	2,494,248.13
2. Classified Salaries						
a. Base Salaries				1,340,029.69		1,355,708.04
b. Step & Column Adjustment				15,678.35		15,861.78
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,340,029.69	1.17%	1,355,708.04	1.17%	1,371,569.82
3. Employee Benefits	3000-3999	1,004,327.29	7.65%	1,081,161.65	10.31%	1,192,577.51
4. Books and Supplies	4000-4999	743,135.81	2.40%	760,971.07	2.60%	780,756.32
5. Services and Other Operating Expenditures	5000-5999	1,818,397.17	-53.63%	843,158.70	2.60%	865,080.83
6. Capital Outlay	6000-6999	140,151.36	2.40%	143,514.99	2.60%	147,246.38
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	157,526.66	0.00%	157,526.66	0.00%	157,526.66
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,632,290.25	-10.86%	6,803,308.26	3.02%	7,009,005.65
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(395,723.01)		445,005.21		257,805.78
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		395,722.77		(0.24)		445,004.97
2. Ending Fund Balance (Sum lines C and D1)		(0.24)		445,004.97		702,810.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	0.00		445,004.97		702,810.75
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.24)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(0.24)		445,004.97		702,810.75

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B10 - This negative number represents EFB and/or C/O of Restricted Revenues from PY.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	39,678,492.00	0.92%	40,042,353.00	2.60%	41,082,200.00
2. Federal Revenues	8100-8299	2,891,444.72	0.00%	2,891,444.72	0.00%	2,891,444.72
3. Other State Revenues	8300-8599	1,929,305.05	-35.18%	1,250,524.55	2.48%	1,281,537.56
4. Other Local Revenues	8600-8799	2,009,088.34	0.00%	2,009,088.34	0.00%	2,009,088.34
5. Other Financing Sources						
a. Transfers In	8900-8929	1,000.00	0.00%	1,000.00	0.00%	1,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		46,509,330.11	-0.68%	46,194,410.61	2.32%	47,265,270.62
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,262,794.43		21,547,715.88
b. Step & Column Adjustment				284,921.45		288,739.39
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,262,794.43	1.34%	21,547,715.88	1.34%	21,836,455.27
2. Classified Salaries						
a. Base Salaries				5,897,607.24		5,966,609.25
b. Step & Column Adjustment				69,002.01		69,809.32
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	5,897,607.24	1.17%	5,966,609.25	1.17%	6,036,418.57
3. Employee Benefits	3000-3999	7,486,061.44	7.78%	8,068,477.23	9.18%	8,809,227.61
4. Books and Supplies	4000-4999	2,022,666.91	2.40%	2,071,210.92	2.60%	2,125,062.40
5. Services and Other Operating Expenditures	5000-5999	4,612,560.12	-19.69%	3,704,381.56	2.60%	3,800,695.49
6. Capital Outlay	6000-6999	356,351.36	-33.81%	235,879.79	2.60%	242,012.66
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,864,814.55	1.98%	1,901,811.13	1.43%	1,929,093.62
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(91,012.26)	0.00%	(91,012.26)	0.00%	(91,012.26)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,794,546.05	17.00%	2,099,546.05	37.58%	2,888,546.05
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)		45,206,389.84	0.66%	45,504,619.55	4.55%	47,576,499.41
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,302,940.27		689,791.06		(311,228.79)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,475,865.61		12,778,805.88		13,468,596.94
2. Ending Fund Balance (Sum lines C and D1)		12,778,805.88		13,468,596.94		13,157,368.15
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	34,558.70		34,558.70		34,558.70
b. Restricted	9740	0.00		445,004.97		702,810.75
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,744,247.42		12,989,033.27		12,419,998.70
2. Unassigned/Unappropriated	9790	(0.24)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,778,805.88		13,468,596.94		13,157,368.15

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,744,247.42		12,989,033.27		12,419,998.70
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.24)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		12,744,247.18		12,989,033.27		12,419,998.70
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		28.19%		28.54%		26.11%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		3,846.33		0.00		0.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		45,206,389.84		45,504,619.55		47,576,499.41
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		45,206,389.84		45,504,619.55		47,576,499.41
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,356,191.70		2,275,230.98		2,378,824.97
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		65,000.00		65,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,356,191.70		2,275,230.98		2,378,824.97
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**Criteria
&
Standards**

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Funded ADA, Original Budget column. For the First Prior Year, enter the data in the Estimated Funded ADA, Original Budget column. All other data are extracted.

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)		
Third Prior Year (2012-13)	3,909.00	3,982.62	N/A	Met
Second Prior Year (2013-14)	3,857.84	3,990.86	N/A	Met
First Prior Year (2014-15)	3,857.84	3,984.77	N/A	Met
Budget Year (2015-16)	3,950.69			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
			CBEDS Actual		
Third Prior Year (2012-13)		3,920	4,104	N/A	Met
Second Prior Year (2013-14)		4,021	4,067	N/A	Met
First Prior Year (2014-15)		4,021	4,021	0.0%	Met
Budget Year (2015-16)		4,080			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	3,899	4,104	95.0%
Second Prior Year (2013-14)	3,950	4,067	97.1%
First Prior Year (2014-15)	3,880	4,021	96.5%
		Historical Average Ratio:	96.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.7%

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

DATA ENTRY: Enter Estimated P-2 ADA data in the first column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2015-16)	3,846	4,080	94.3%	Met
1st Subsequent Year (2016-17)	3,846	4,080	94.3%	Met
2nd Subsequent Year (2017-18)	3,846	4,080	94.3%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years. Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation. If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Target (Reference Only)	44,325,862.00	44,648,311.00	45,743,296.00
Step 1 - Change in Population			
a. ADA (Funded) (Form A, lines A6 and C4)	Prior Year (2014-15) 3,984.77	Budget Year (2015-16) 3,950.69	1st Subsequent Year (2016-17) 3,950.69
b. Prior Year ADA (Funded)		3,984.77	3,950.69
c. Difference (Step 1a minus Step 1b)		(34.08)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.86%	0.00%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding			
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)			
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			
		-0.86%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.86% to .14%	-1.00% to 1.00%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,126,049.00	3,118,541.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	34,428,471.00	39,678,492.00	40,042,353.00	41,082,200.00
District's Projected Change in LCFF Revenue:		15.25%	0.92%	2.60%
LCFF Revenue Standard:		-1.86% to .14%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Use of the States Funding Calculator results in exceeding the LCFF Revenue Standard

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	21,710,321.19	24,642,828.34	88.1%
Second Prior Year (2013-14)	25,773,858.78	30,970,861.43	83.2%
First Prior Year (2014-15)	26,671,964.91	33,059,359.23	80.7%
	Historical Average Ratio:		84.0%

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.0% to 87.0%	79.0% to 89.0%	79.0% to 89.0%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2015-16)	29,873,383.86	35,779,553.54	83.5%	Met
1st Subsequent Year (2016-17)	30,684,665.52	36,601,765.24	83.8%	Met
2nd Subsequent Year (2017-18)	31,623,705.99	37,678,947.71	83.9%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.86%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.86% to 9.14%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.86% to 4.14%	-5.00% to 5.00%	-5.00% to 5.00%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2014-15)	2,812,044.56		
Budget Year (2015-16)	2,891,444.72	2.82%	No
1st Subsequent Year (2016-17)	2,891,444.72	0.00%	No
2nd Subsequent Year (2017-18)	2,891,444.72	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	1,594,924.24		
Budget Year (2015-16)	1,929,305.05	20.97%	Yes
1st Subsequent Year (2016-17)	1,250,524.55	-35.18%	Yes
2nd Subsequent Year (2017-18)	1,281,537.56	2.48%	No

Explanation:
(required if Yes)

see MYP assumptions

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	2,218,997.87		
Budget Year (2015-16)	2,009,088.34	-9.46%	Yes
1st Subsequent Year (2016-17)	2,009,088.34	0.00%	No
2nd Subsequent Year (2017-18)	2,009,088.34	0.00%	No

Explanation:
(required if Yes)

see MYP assumptions

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	3,525,509.95		
Budget Year (2015-16)	2,022,666.91	-42.63%	Yes
1st Subsequent Year (2016-17)	2,071,210.92	2.40%	No
2nd Subsequent Year (2017-18)	2,125,062.40	2.60%	No

Explanation:
(required if Yes)

see MYP assumptions

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2014-15)	4,029,568.93		
Budget Year (2015-16)	4,616,060.12	14.55%	Yes
1st Subsequent Year (2016-17)	3,707,965.56	-19.67%	Yes
2nd Subsequent Year (2017-18)	3,804,372.67	2.60%	No

Explanation:
(required if Yes)

see MYP assumptions

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2014-15)	6,625,966.67		
Budget Year (2015-16)	6,829,838.11	3.08%	Met
1st Subsequent Year (2016-17)	6,151,057.61	-9.94%	Met
2nd Subsequent Year (2017-18)	6,182,070.62	0.50%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2014-15)	7,555,078.88		
Budget Year (2015-16)	6,638,727.03	-12.13%	Not Met
1st Subsequent Year (2016-17)	5,779,176.48	-12.95%	Not Met
2nd Subsequent Year (2017-18)	5,929,435.07	2.60%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

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

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

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

see MYP assumptions

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

see MYP assumptions

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	45,209,889.84			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	45,209,889.84	1,356,296.70	1,357,378.84	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard 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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	10,917,562.07	10,347,462.35	11,045,584.14
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	10,917,562.07	10,347,462.35	11,045,584.14
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	31,960,381.07	37,885,069.98	42,017,792.58
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	31,960,381.07	37,885,069.98	42,017,792.58
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	34.2%	27.3%	26.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	11.4%	9.1%	8.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	588,268.18	24,830,720.73	N/A	Met
Second Prior Year (2013-14)	(571,054.47)	30,970,861.43	1.8%	Met
First Prior Year (2014-15)	698,121.79	33,555,759.23	N/A	Met
Budget Year (2015-16) (Information only)	1,695,163.28	37,574,099.59		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹		District ADA	
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2012-13)	9,618,354.79	10,364,807.34	N/A	Met
Second Prior Year (2013-14)	9,468,839.15	10,953,075.52	N/A	Met
First Prior Year (2014-15)	9,620,287.22	10,382,021.05	N/A	Met
Budget Year (2015-16) (Information only)	11,080,142.84			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: Budget Year data are extracted. Enter district and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$65,000 (greater of)	0	to	300
4% or \$65,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and 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.

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	3,846		
District's Reserve Standard Percentage Level:	3%	5%	5%

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 MYP 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; Budget Year data are extracted.

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	45,209,889.84	45,508,203.55	47,580,176.59
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	45,209,889.84	45,508,203.55	47,580,176.59
4. Reserve Standard Percentage Level	3%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,356,296.70	2,275,410.18	2,379,008.83
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,356,296.70	2,275,410.18	2,379,008.83

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
(Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1.	0.00	0.00	0.00
2.	12,740,747.42	12,982,033.27	12,409,498.70
3.	0.00	0.00	0.00
4.	(0.24)	0.00	0.00
5.	0.00		
6.	0.00	0.00	
7.	0.00	0.00	0.00
8.	12,740,747.18	12,982,033.27	12,409,498.70
9.	28.18%	28.53%	26.08%
District's Reserve Standard (Section 10B, Line 7):	1,356,296.70	2,275,410.18	2,379,008.83
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2014-15)	(2,075,821.10)			
Budget Year (2015-16)	(2,698,628.93)	622,807.83	30.0%	Not Met
1st Subsequent Year (2016-17)		(2,698,628.93)	-100.0%	Not Met
2nd Subsequent Year (2017-18)		0.00	0.0%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)				
Budget Year (2015-16)	1,000.00	1,000.00	New	Not Met
1st Subsequent Year (2016-17)	1,000.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	1,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2014-15)				
Budget Year (2015-16)	1,794,546.05	1,794,546.05	New	Not Met
1st Subsequent Year (2016-17)	2,099,546.05	305,000.00	17.0%	Not Met
2nd Subsequent Year (2017-18)	2,888,546.05	789,000.00	37.6%	Not Met

1d. Impact of Capital Projects
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met) see MYP assumptions

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

Explanation: (required if NOT met) see MYP assumptions

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

Explanation:
(required if NOT met)

see MYP assumptions

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget 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.

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2015
Land Purchase	1	Fund 400 Capital Outlay	7438 & 7439	1,878,925
TOTAL:				1,878,925

Type of Commitment (continued)	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Land Purchase	197,739	1,925,898	0	0
Total Annual Payments:	197,739	1,925,898	0	0
Has total annual payment increased over prior year (2014-15)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Land was paid off in December of 2014 as per contract

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Data must be entered.

5. OPEB Contributions

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	361,800.36		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, 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 at budget adoption, upon settlement with certificated or classified staff:

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	215.6	213.8	213.8	213.8

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

We have a TA in the works...we are awaiting the union to approve it and then we will take it to our board for approval.

Negotiations Settled

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

NA

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

If Yes, date of Superintendent and CBO certification:

pending

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2015

End Date: Jun 30, 2016

5. Salary settlement:

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement

1,225,108

0

0

% change in salary schedule from prior year

7.6%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 184,999

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
7. Amount included for any tentative salary schedule increases	1,396,735	0	0

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,141,370	2,171,563	2,202,183
3. Percent of H&W cost paid by employer	57.0%	57.0%	57.0%
4. Percent projected change in H&W cost over prior year	1.4%	1.4%	1.4%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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 budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	189.0	189.0	189.0	189.0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

have not met for the 2015-16 school year yet

Negotiations Settled

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

NA

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

65,737

7. Amount included for any tentative salary schedule increases

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

0

0

0

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
1,049,798	1,064,600	1,079,611
58.0%	58.0%	58.0%
1.4%	1.4%	1.4%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
67,254	69,002	69,809
1.2%	1.2%	1.2%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	No	No
Yes	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	29.0	29.0	29.0	29.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Amount included for any tentative salary schedule increases			

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

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

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

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

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

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

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

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

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

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

Comments:
(optional)

Assistant Superintendent-Business and Support Services, Arnold Preciado began with CUHSD in March, 2015 and Superintendent Renato Montano began with the district on May 18, 2015.

End of School District Budget Criteria and Standards Review

**Adult Education
Fund
(110)**

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	126,602.00	127,561.00	0.8%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	126,145.50	122,065.00	-3.2%
5) TOTAL, REVENUES			252,747.50	249,626.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	186,633.00	148,494.00	-20.4%
2) Classified Salaries		2000-2999	26,482.00	9,578.00	-63.8%
3) Employee Benefits		3000-3999	27,780.49	26,042.40	-6.3%
4) Books and Supplies		4000-4999	213,623.99	35,861.60	-83.2%
5) Services and Other Operating Expenditures		5000-5999	38,925.14	29,650.00	-23.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			493,444.62	249,626.00	-49.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(240,697.12)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(240,697.12)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	295,605.59	54,908.47	-81.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			295,605.59	54,908.47	-81.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			295,605.59	54,908.47	-81.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	577.56	577.56	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	54,331.03	54,331.03	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(0.12)	(0.12)	0.0%

Cafeteria Fund

(130)

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,310,562.00	1,310,562.00	0.0%
3) Other State Revenue		8300-8599	105,966.00	105,966.00	0.0%
4) Other Local Revenue		8600-8799	487,391.00	376,000.00	-22.9%
5) TOTAL, REVENUES			1,903,919.00	1,792,528.00	-5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	567,234.00	596,073.00	5.1%
3) Employee Benefits		3000-3999	148,366.33	194,708.79	31.2%
4) Books and Supplies		4000-4999	753,093.68	744,078.00	-1.2%
5) Services and Other Operating Expenditures		5000-5999	242,497.96	246,202.00	1.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	102,500.67	91,012.26	-11.2%
9) TOTAL, EXPENDITURES			1,813,692.64	1,872,074.05	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			90,226.36	(79,546.05)	-188.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	79,546.05	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	79,546.05	New

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,226.36	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	174,356.94	264,583.30	51.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			174,356.94	264,583.30	51.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174,356.94	264,583.30	51.7%
2) Ending Balance, June 30 (E + F1e)			264,583.30	264,583.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			264,583.30	264,583.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Deferred
Maintenance Fund
(140)**

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,200.00	3,000.00	36.4%
5) TOTAL, REVENUES			2,200.00	3,000.00	36.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	61,305.57	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	61,597.12	418,000.00	578.6%
6) Capital Outlay		6000-6999	379,097.34	800,000.00	111.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			502,000.03	1,218,000.00	142.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(499,800.03)	(1,215,000.00)	143.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	1,215,000.00	143.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	1,215,000.00	143.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			199.97	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	(1.11)	198.86	-18015.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			(1.11)	198.86	-18015.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			(1.11)	198.86	-18015.3%
2) Ending Balance, June 30 (E + F1e)			198.86	198.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	198.86	198.86	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

**Special Reserve for
Postemployment
Benefits
(200)**

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,500.00	5,500.00	0.0%
5) TOTAL, REVENUES			5,500.00	5,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,500.00	5,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	500,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	500,000.00	New

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,500.00	505,500.00	9090.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,103,633.25	1,109,133.25	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,103,633.25	1,109,133.25	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,103,633.25	1,109,133.25	0.5%
2) Ending Balance, June 30 (E + F1e)			1,109,133.25	1,614,633.25	45.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,109,133.25	1,614,633.25	45.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Capital Facilities
Fund
(250)**

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	178,687.16	88,000.00	-50.8%
5) TOTAL, REVENUES			178,687.16	88,000.00	-50.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,911.80	13,000.00	0.7%
6) Capital Outlay		6000-6999	61,961.68	110,200.00	77.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			74,873.48	123,200.00	64.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			103,813.68	(35,200.00)	-133.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,600.00	1,000.00	-72.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,600.00)	(1,000.00)	-72.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,213.68	(36,200.00)	-136.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	661,284.15	761,497.83	15.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			661,284.15	761,497.83	15.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			661,284.15	761,497.83	15.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	761,497.83	725,297.83	-4.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

**Special Reserve
Fund for Capital
Outlay Projects
(400)**

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,727.00	13,727.00	-42.1%
5) TOTAL, REVENUES			23,727.00	13,727.00	-42.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,307.00	1,307.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,925,898.12	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,927,205.12	1,307.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,903,478.12)	12,420.00	-100.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,903,478.12)	12,420.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,919,242.02	15,763.90	-99.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,919,242.02	15,763.90	-99.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,919,242.02	15,763.90	-99.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	15,763.90	28,183.90	78.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

**Bond Interest and
Redemption Fund
(510)**

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,930,328.00	1,930,328.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,930,328.00	1,930,328.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,930,328.00	1,930,328.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,930,328.00	1,930,328.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,930,328.00	1,930,328.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Technical Errors

SACS2015 Financial Reporting Software - 2015.1.0
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13-63115-0000000

July 1 Budget
2014-15 Estimated Actuals
Technical Review Checks

Central Union High

Imperial County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT						RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB			

01	1400	0	0000	0000	9789	1400	9789	142,468.51
Explanation: This will be updated before Unaudited Actuals to pay Certificated Salaries.								

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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13-63115-0000000

July 1 Budget
2015-16 Budget
Technical Review Checks

Central Union High

Imperial County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01	1400	0	0000-0000-9789	1400	9789	134,838.34
Explanation: This will be updated before Unaudited Actuals to pay Certificated Salaries.						

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Cash Flow
2014-2015

**Central Union High School District
Estimated Cash Flow 2014-2015**

(cash balanced as of 4/30/2015)

	balanced July	balanced August	balanced September	balanced October	balanced November	balanced December
Beginning Balance						
\$8,707,870.37						
Monthly Total Revenue	\$1,579,570.59	\$1,510,003.75	\$3,925,443.08	\$3,074,400.28	\$2,810,347.02	\$5,969,033.26
Prior Year	\$3,600,004.39	\$9,897.26	\$347,268.42	(\$244,548.45)	\$113,683.06	\$98,174.88
Compensation	(\$870,189.44)	(\$2,516,624.32)	(\$2,591,289.80)	(\$2,636,249.05)	(\$2,757,568.41)	(\$615,781.58)
General Disbursement	(\$1,043,030.03)	(\$791,104.83)	(\$890,726.80)	(\$883,512.21)	(\$494,474.50)	(\$454,586.37)
Cash Balance	\$11,974,225.88	\$10,186,397.74	\$10,977,092.64	\$10,287,183.21	\$9,959,170.38	\$14,956,010.57

	balanced January	balanced February	balanced March	balanced April	estimated May	estimated June
Monthly Total Revenue	\$2,938,847.51	\$2,563,794.58	\$4,493,989.44	\$3,458,749.61	\$2,378,618.16	\$2,989,194.88
Prior Year	\$168,630.22	\$69,816.98	\$107,755.26	(\$75,692.58)	\$43,308.68	(\$116,533.84)
Compensation	(\$4,725,148.51)	(\$2,743,515.53)	(\$2,650,515.51)	(\$2,697,146.06)	(\$2,756,835.10)	(\$2,413,923.92)
General Disbursement	(\$483,788.82)	(\$490,949.43)	(\$677,940.15)	(\$886,893.31)	(\$634,242.94)	(\$864,724.21)
Cash Balance	\$12,854,550.97	\$12,253,697.57	\$13,526,986.61	\$13,326,004.27	\$12,356,853.07	\$11,950,865.98

Cash Flow

2015-2016

CENTRAL UNION HIGH SCHOOL DISTRICT - CASH FLOW DETAIL
FISCAL YEAR 2015-2016

RE	OBJ	MGR	2015-2016												FISCAL YEAR TOTALS	
			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS	ACCRUALS

													R E C E I P T S						
0000	8011	0000	20,410,020.00	5.00%	1,470,546.30	5.00%	2,646,983.34	9.00%	2,646,983.34	9.00%	2,646,983.34	9.00%	2,646,983.34	9.00%	2,646,983.34	9.00%	2,646,983.34	100.00%	0.00
0000	8012	0000	5,266,288.00	0.00%	0.00	25.00%	0.00	0.00%	0.00	25.00%	0.00	0.00%	0.00	0.00%	0.00	25.00%	0.00	100.00%	0.00
0000	8019	0000	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
0000	8077	0000	2,722,808.19	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	100.00%	0.00
0000	8077	0000	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
TOTAL REVENUE LIMIT SOURCES 8070-8099			37,400,022.19		1,470,546.30		2,646,983.34		2,646,983.34		2,646,983.34		2,646,983.34		2,646,983.34		2,646,983.34	37,400,022.19	0.00

3310	8181	0000	587,774.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
3327	8182	0000	98,129.01	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
3000	8285	0000	345,867.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
3061	8285	0000	134,750.96	2.02%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
0002	8290	0000	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
0014	8290	0000	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
3010	8290	0000	1,031,201.01	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
3185	8290	0000	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
3550	8290	0000	119,208.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
4035	8290	0000	167,546.52	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
4045	8290	0000	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
4047	8290	0000	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
4201	8290	0000	27,890.67	4.32%	1,206.67	0.00%	2,366.00	8.46%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
4203	8290	0000	107,018.37	6.22%	6,660.37	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
5640	8290	0000	17,000.00	47.45%	8,066.76	1.96%	443.78	2.61%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
5819	8290	0000	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
TOTAL FEDERAL 6100-8299			18,649.46		230.36		2,809.78		332.26		619,068.49		9,383.00		292,887.00		146,943.50	79,557.82	1,379,273.82

OBJ	MGR	BUDGET STATUS		D I S B U R S E M E N T S												FISCAL YEAR TOTALS		
		ACTUALS		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS	ACCRUALS	
1000		19,481,609.96		392,215.19	1,633,504.84	1,648,688.77	1,076,202.15	1,712,516.68	199.50	3,420,896.79	1,709,408.64	1,709,408.64	1,483,359.48	1,483,359.48	1,398,609.32	18,269,489.59	1,212,140.37	
				5.46%	7.51%	7.59%	7.84%	9.11%	7.69%	7.83%	8.90%	8.90%	7.44%	7.44%	5.14%	90.81%	9.19%	
2000		5,816,483.88		317,298.08	438,804.46	441,620.73	486,138.62	528,866.58	446,631.81	455,282.23	517,340.82	517,340.82	432,562.85	432,562.85	298,738.98	5,281,189.41	534,304.28	
				2.36%	6.57%	7.36%	7.41%	7.58%	2.50%	12.49%	7.60%	7.60%	6.97%	6.97%	10.54%	86.07%	13.33%	
3000		6,797,230.02		180,715.09	446,314.77	489,970.14	503,608.12	515,186.14	169,950.47	848,699.27	516,694.27	516,694.27	473,546.41	473,546.41	716,574.64	5,881,286.45	905,933.57	
				2.44%	12.29%	10.54%	11.00%	5.91%	3.89%	4.78%	4.17%	4.17%	14.53%	14.53%	14.53%	102.77%	-2.77%	
4000		2,687,118.18		70,579.79	354,800.41	304,336.88	317,716.90	170,540.40	112,250.02	137,660.39	120,286.24	120,286.24	419,472.40	419,472.40	419,472.40	2,867,074.47	(79,852.31)	
				9.78%	5.59%	9.24%	10.74%	4.90%	5.39%	5.48%	4.75%	4.75%	5.31%	5.31%	5.31%	76.51%	23.49%	
5000		3,792,907.83		370,861.32	210,801.42	350,381.42	407,341.82	185,786.10	294,188.35	207,780.65	179,977.19	179,977.19	201,550.57	201,550.57	201,550.57	2,801,827.17	881,080.66	
				41.441.11	565,701.83	654,688.30	725,659.72	358,328.50	316,438.37	345,641.04	300,283.43	300,283.43	621,022.87	621,022.87	621,022.87	5,688,801.64	811,124.35	
Subtotal for SACS Reporting Object Codes 4000-5999																		
				3.36%	20.27%	13.35%	2.77%	0.00%	0.00%	0.00%	1.97%	10.23%	10.23%	13.64%	13.64%	89.48%	10.52%	
6000		733,276.05		24,840.00	148,854.15	97,890.66	20,305.65	0.00	0.00	0.00	14,472.00	75,000.00	75,000.00	100,000.00	100,000.00	658,152.46	77,123.59	
				25.14%	3.34%	6.02%	6.02%	6.02%	6.02%	6.02%	0.00%	0.00%	6.26%	6.26%	6.26%	77.37%	22.63%	
7000		2,294,483.33		576,749.00	76,749.00	138,148.00	138,148.00	138,148.00	138,148.00	138,148.00	0.00	0.00	143,701.24	143,701.24	143,701.24	1,775,341.72	519,151.61	
				9.78%	5.59%	9.24%	10.74%	4.90%	5.39%	5.48%	4.75%	4.75%	5.31%	5.31%	5.31%	76.51%	23.49%	
TOTAL DISBURSEMENTS																		
				41,802,129.84	1,813,219.47	3,307,729.15	3,482,016.80	3,519,761.26	1,070,367.95	5,208,837.33	3,058,178.86	3,118,708.89	3,229,223.05	3,383,519.60	3,278,648.13	37,742,351.27	4,059,777.77	
NET INCOME																		
				(225,202.59)	(1,710,208.90)	682,732.88	(680,396.84)	(446,183.44)	4,855,488.57	(1,774,395.30)	(219,034.81)	1,381,233.24	592,857.42	(435,378.80)	1,101,987.18			

	OBL	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
Total Compensation		870,189.36	2,516,824.17	2,591,288.64	2,636,246.89	2,757,588.41	615,781.59	4,725,148.29	2,743,443.53	2,743,443.53	2,389,498.84	2,438,795.29	2,413,923.92		
General Disbursement		1,043,030.11	791,104.98	890,726.98	883,512.37	494,474.50	454,586.37	483,789.04	314,735.43	375,283.43	838,724.21	884,724.21	864,724.21		

P R I O R Y E A R

	9110	9130	9200	9310	9320	9503	9510	9524	9525	9526	9610	9650				
Cash On Hand June 30th	8,019,128.47															
Revolving Cash	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00%	
Accounts Receivable		85%	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0.00
	5,120,412.67	4,352,350.78	788,081.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,120,412.67	100%
Prepaid Expenditures	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00	#DIV/0!
Stores	28,558.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable Tax Liability	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00	#DIV/0!
Accounts Payable		65%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0.00	0.00
	2,377,682.18	12,258,779.07	118,983.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,377,682.18	100%
Health & Welfare Holding	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00	#DIV/0!
Unemployment Holding	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00	#DIV/0!
Workers Comp Holding	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00	#DIV/0!
Due To Other Funds	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00	#DIV/0!
Deferred Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR	10,796,438.66	2,093,571.89	649,178.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,742,750.49	

ENDING CASH	9,887,496.57	8,828,470.47	9,489,203.45	8,808,806.61	8,362,623.17	13,218,112.74	11,443,717.44	11,224,982.83	12,805,915.87	15,186,573.29	12,783,184.49	13,865,181.67	
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Beginning Fund Balance July 1, 2014	10,796,438.66
Change in Fund Balance	1,553,177.24
Estimated Fund Balance June 30, 2015	12,349,615.90

Estimated Cash @ 6/30/2015	13,865,181.67
Estimated Accounts Receivable @ 6/30/2015	2,508,653.30
Estimated Accounts Payable @ 6/30/2015	(4,059,777.77)
Estimated Other Assets/Stores @ 6/30/2015	28,558.70
Revolving Cash @ 6/30/2015	6,000.00
Estimated Ending Fund Balance @ 6/30/2015	12,349,615.90