

Central Union High  
School District

2015-2016

1<sup>st</sup> Interim Report



# *Central Union High School District*

December 8, 2015

First Interim Report

**2015-2016**



# Central Union High School District

First Interim Report 2015-16

## Narrative

The California Education Code (Ed Code) requires school district governing boards to approve and certify four financial reports each year. These financial reports are: First Interim (covering July 1 through October 31) Second Interim (covering July 1 through January 31) and Estimated Actuals (covering July 1 through June 30) and Unaudited Actuals. These reports must be prepared using the Standardized Account Code Structure (SACS) software developed by the California Department of Education.

Based on the information presented, the Board must make one of three certifications:

- **Positive Certification:** This means the District can reasonably expect to meet its obligations for the current year and subsequent two years.
- **Qualified Certification:** This means the District may not be able to meet its obligations for the current year and subsequent two years.
- **Negative Certification:** This means the District is in danger of not meeting its obligations for the current year and subsequent two years.

The format for the First Interim Report meets the Ed Code requirements. The report includes documents for each "fund" of the district showing revenues and expenditures. The first pages of the fund documents identify revenues and expenditures at a summary level of information followed by additional documents that disclose the details behind the revenues and expenditures. The Central Union High School District's First Interim Report meets the criteria for a Positive Certification.

### **First Interim Report - Budget Overview**

In order to develop the District's First Interim Report, a series of assumptions about the conditions of the District, as well as the State's prospective, must be determined. These assumptions are then inserted into State and District formulas in order to determine what to modify in the Budget. During the year, the District will present two additional reports (Interim Reports) to the Board of Trustees which are essentially updates to the Budget. The First Interim Report is presented in December and includes three major pieces:

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 and figures
3. Final First Interim Budget Report for other District Funds.

### **State Information**

The Local Control Funding Formula (LCFF) percentage for 2015-16 came in at 51.52%. Based on this figure, the projected increase in State funding for the Central Union High School District increased by approximately \$2,000,000 dollars based on the Governor's Proposed January Budget for 2015. Ultimately, the Governor provided a total of \$6.0 Billion in additional LCFF funds through the LCFF for schools. This amount of LCFF gap funding should diminish over the next few years as districts get closer to their LCFF

## Target Funding.

Additionally, the Governor's 2015-16 State Budget provided an additional \$3.2 billion state-wide for education funding based on unanticipated 2014-15 revenue. This funding is treated as one-time discretionary dollars and the funding will be distributed based on Average Daily Attendance (ADA). An issue not addressed in the State Budget was 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 districts may be required to retain as reserves.

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

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 percentage of unduplicated students enrolled in our District averaged over the current and last two years is 75.73%. This is our current estimate based on the October CALPADS enrollment snapshot on October 7, 2015. The District will certify the final count on December 18, 2015.

The targeted funding for the unduplicated 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 on actions and services 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 51.52% included in the Governor's State Budget also modified the 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. This percentage has been calculated to be 18.04%. The targeted funding estimated for Supplemental and Concentration Grant Funding in 2015-16 is \$6.0 million.

### **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 through-out the school year. The State does not pay the District for enrollment but on actual student attendance. The Local Control Funding Formula will not generate State funding unless the student attends school. Prior to the October 7, 2015 enrollment snapshot, the projected enrollment for 2015-2016 was 4,061. The enrollment count in early October was 4,118 or an increase of 1.4%.

ADA (average daily attendance) is the most important part of the District's income as this funding accounts for **92.8%** 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. The District's attendance records are monitored monthly and ADA is reviewed throughout the year to ensure maximum State funding

and to monitor projected revenue within budget. A 1% fluctuation in district attendance equates to a gain or loss of **\$405,761**. The District's ADA percentage to enrollment for 2014-15 was **94.50%**. The 2014-15 State-wide ADA percentage for High School Districts was **93.74%**.

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. Although the current enrollment count is 4,118, we will continue to conservatively budget 2014-15 P-2 ADA of 3,880.28. The graph in Table 1 below provides an illustration of the ADA-to-Enrollment history for the Central Union High School District that includes the 4,118 enrollment figure.

**Table 1**

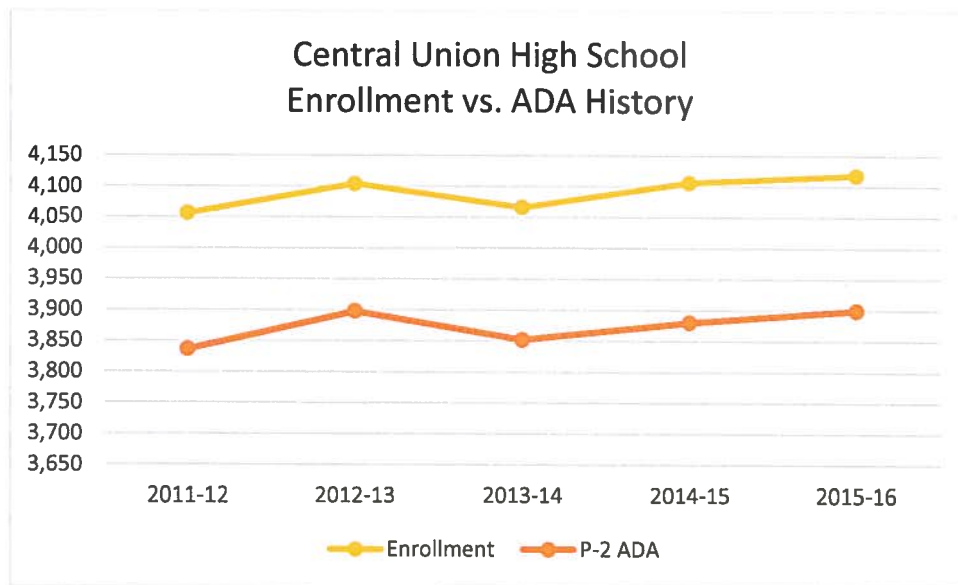


Table 2 below is the same ADA-to –Enrollment history that provides the attendance and enrollment figures by year for the District. As mentioned above, the District will use the 2014-15 P-2 ADA for State Aid funding until the actual 2015-16 P-2 has been determined. The table below includes the current un-certified enrollment count for 2015-16.

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>CALPADS Enrollment (October Snapshot)</b>	4,056	4,104	4,066	4,106	4,118
<b>Change in Enrollment</b>	47	48	(38)	40	12
<b>Percentage Change</b>	1.17%	1.18%	-0.93%	0.98%	0.29%
<b>P-2 Actual Attendance</b>	3,836.28	3,897.91	3,852.10	3,880.28	3,899.79
<b>Change in ADA Attendance P/Y</b>	(9)	62	(46)	28	20
<b>Percentage Change</b>	-0.24%	1.61%	-1.18%	0.73%	0.50%
<b>P-2 Actual Attendance as a % CALPADS Enrollment</b>	94.58%	94.98%	94.74%	94.50%	94.70%

## **FIRST INTERIM 2014-2015 VARIANCE REPORT**

*The Central Union High School District's First Interim Report is based on the revenues and expenses thru the fiscal period ending October 31, 2014. The variance analysis compares data in the interim report to data in the approved budget presented to the Board of Trustees in September, 2015.*

### **UNRESTRICTED GENERAL FUND**

#### **REVENUE VARIANCE**

1. LCFF funding increased by \$17,638. This increase is attributed to updating the District information in the LCFF calculator that was issued in early November 2015. An adjustment to the ADA may be made later in the year based on the final certified CALPADS enrollment figures. Any change will impact this revenue stream.
2. Federal and Other State Revenues remained constant.
3. Other Local Revenue decreased by <\$834,618> or -77.3%. This decrease is a result of an adjustment to transfer funds from the Regional Occupation Program (ROP) as their budget no longer receives pass-through payments from CUHSD. There is an equal off-set to this figure within the transfers- out category of the budget.

*Overall, Unrestricted Revenues decreased by \$816,980 or 1.9%*

#### **EXPENDITURE VARIANCE**

1. Certificated Salaries decreased by <\$319,582> or -1.7% compared to the September Budget. This decrease is primarily due to salary cost adjustments from the Unrestricted budget to the Restricted side of the budget. Actual salary costs were entered based on individual employee's pay information. Additionally, salary costs were adjusted between retiree salaries and actual new hire or replacement costs that are lower.
2. Classified Salaries decrease by <\$167,682> or -3.3%. This decrease is also attributable to the shift in salary costs from Unrestricted to the Restricted side of the budget. Again, actual salary costs were entered into the budget based on the new approved salary schedule.
3. Employee Benefits decrease by <\$225,277> or -3.4%. The budget was updated to include the adjustments for the shift in salary costs to the Restricted budget.
4. Books and Supplies increased by +\$294,126 or 20.1%. This increase is attributable primarily to adjustments between Restricted and Unrestricted base on items included in the Local Control Accountability Plan. The budget also includes \$55,000 that will be available to schools (Central and Southwest: each up to \$25,000 and DOHS: Up to \$5,000) to leverage against possible matching funds from local booster clubs, service clubs or the community. Funds will be used for school improvements and/or program enhancements.
5. Services and Other Operating Expenses increased by +\$337,974 or 10.6%. This increase is mainly due to



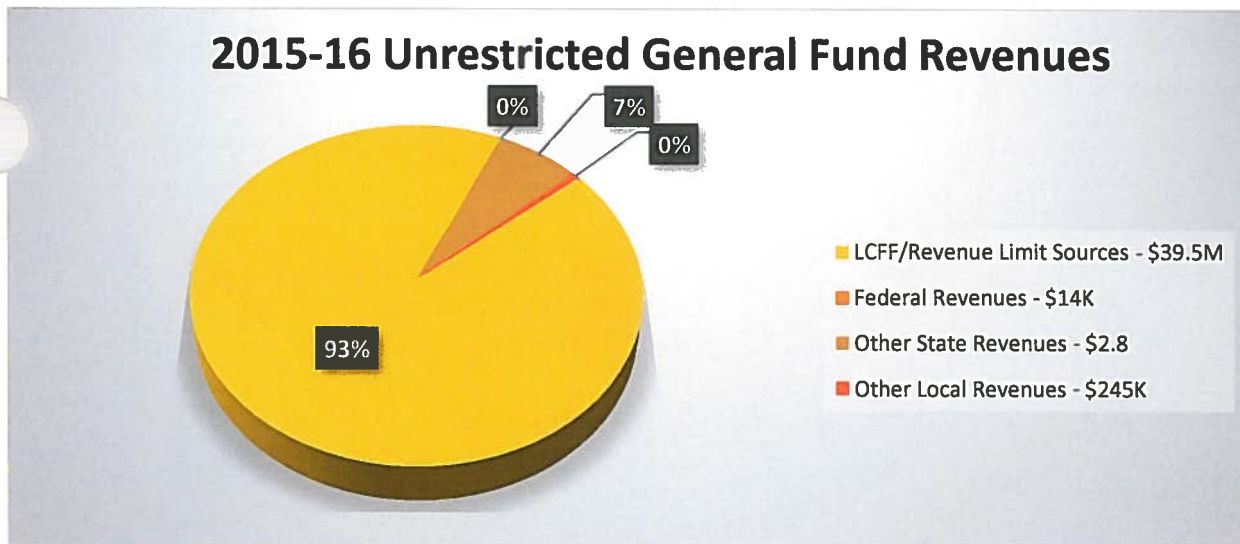
including expenses based on items included in the Local Control Accountability Plan and expenses in support of the Regional Occupation Program (ROP) with based on our agreement. Other modifications also includes \$20,000 to the budget to help address chronic absenteeism. The District is moving forward with addressing this issue beginning with an Attendance Improvement Campaign.

6. Capital Outlay increased by +\$233,855 or 22.0%. This increase is due to including the Local Control Accountability Plan budget for the Phoenix Rising modular and the DOHS Diner.
7. Transfers of Indirect Cost decreased by <\$873,875> or -44.9%. This decrease is a result of an adjustment to transfer funds to the Regional Occupation Program (ROP) as their budget no longer receives pass-through payments from CUHSD.

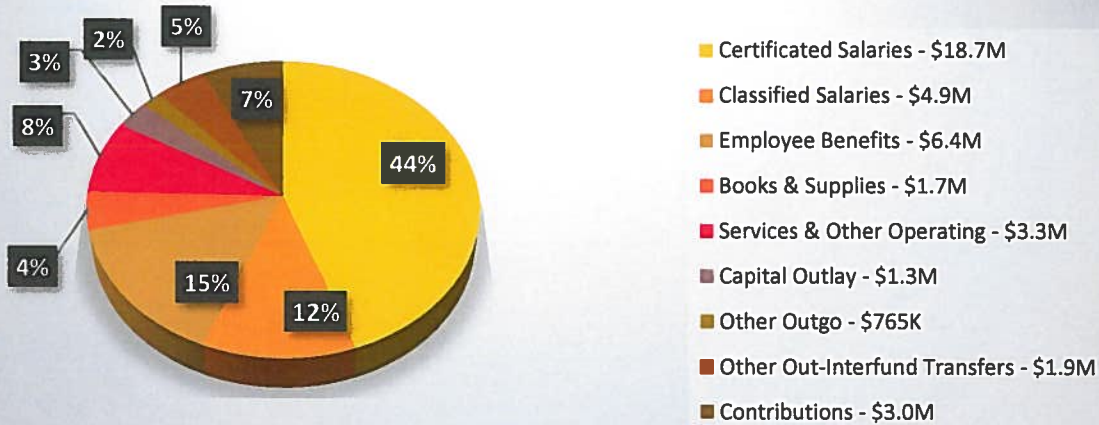
*Overall Unrestricted Expenditures decreased by <\$697,798> or -1.8%*

Other Financial Sources/Uses category increased by +\$451,056 or 11.8%. This increase is due to increased contributions to the Child Nutrition Program mainly due to salary and benefit costs increases. Other contributions include increases to the Routine Restricted Maintenance budget, Special Education encroachment, and Title III support.

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



## 2015-16 Unrestricted General Fund Expenditures



## RESTRICTED GENERAL FUND

### REVENUE VARIANCE

1. Federal revenues increased by +\$40,070 or 1.4%. This increase is due to Title I carry-over adjustment.
2. Other State revenues increased by +\$363,171 or 48.0%. This increase was primarily due to carry-over funding for the Governor's CTE Initiative Grant and adding the California Career Pathway Grant.
3. Other Local revenue increased by \$53,704 or 6.2%. This increase is a result of increasing the projected revenues due to carry-over funds in the Equal Opportunity Schools (EOS).

*Overall, Restricted Revenues increased by +\$456,945 or 10.2%*

### EXPENDITURE VARIANCE

1. Certificated Salaries increased by \$40,595 or 1.7%. This increase is primarily due to salary cost adjustments from the Unrestricted budget to the Restricted side of the budget. Actual salary costs were entered based on individual employee's pay information. Although, most of the increase or shift from the Unrestricted side of the budget was absorbed by adjustments within the Restricted budget for this category.
2. Classified Salaries increase by +\$83,464 or 6.2%. This increase is also attributable to the shift in salary costs from Unrestricted to the Restricted side of the budget. Actual salary costs were entered into the budget based on individual employee's salary information. Additionally, in-class tutors, and Migrant Work Study costs were also part of the increase.
3. Employee Benefits increase by \$50,823 or 5.0%. The budget was updated to include the adjustments for the shift in salary costs to the Restricted budget.
4. Books and Supplies increased by +\$878,733 or 115.3%. The reason for the increase is primarily due to Lottery-Instructional Material dollar carry-over and adding the California Career Pathways Grant projected



expenditures.

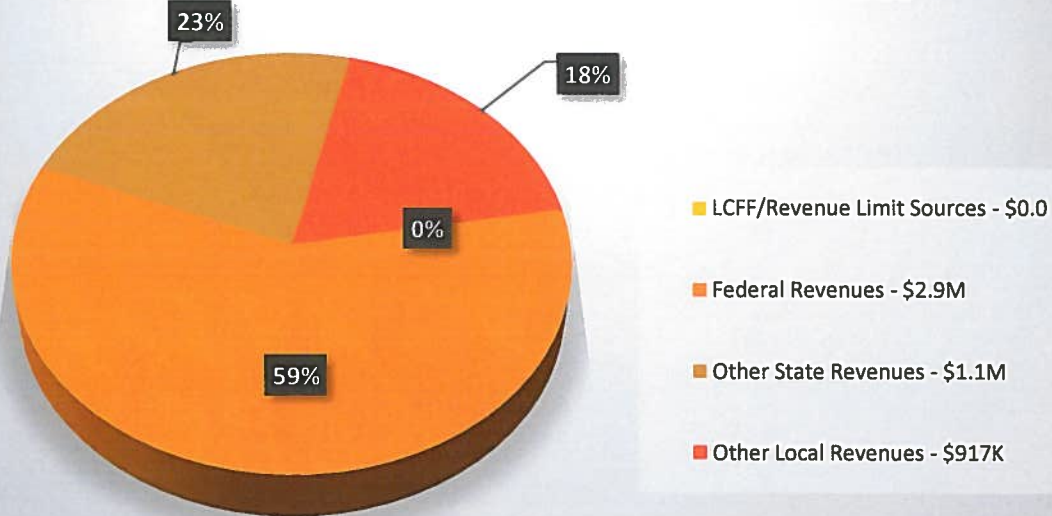
5. Services and Other Operating Expenses increased by +\$217,676 or 11.8%. This increase is mainly due Title I carry-over funds and adding projected expenditures for the California Career Pathways Grant.
6. Capital Outlay remained constant.

*Overall Restricted Expenditures increased by +\$821,268 or 25.6%*

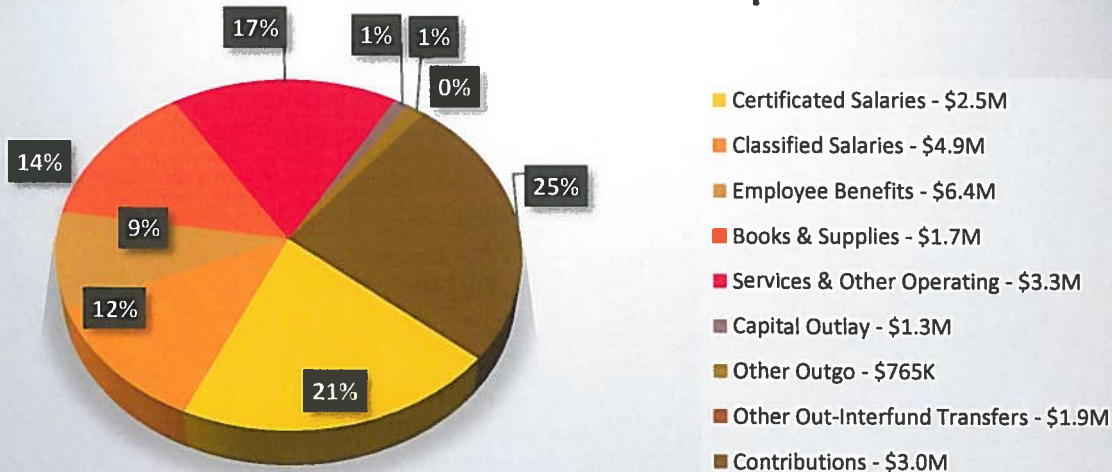
Contributions to the Restricted budget increased by +\$321,102 or 11.8%. This is due to an increase to the Routine Restricted Maintenance budget, Special Education encroachment, and Title III support.

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

### 2015-16 Restricted General Fund Revenues



### 2015-16 Restricted General Fund Expenditures



## **RESERVES**

At this time, the District is projecting increases in the Unrestricted General Fund reserves by \$498,081 for 2015-2016. The District is anticipating a deficit in the Restricted Ending Fund Balance by <\$991,453>. Total General Fund Ending Fund Balance for 2015-16 is projected to be \$13,577,469 for which \$589,775 is designated as Restricted.

## **MULTIYEAR FINANCIAL PROJECTION**

The 2015-16 Multi-Year Projection (MYP) at First Interim reflects that the district is able to maintain the minimum 3% Reserve for Economic Uncertainty through 2017-18. Any negotiated salary increases and/or health and benefit increases during the next two years, as well as any other increased expenditures, would have an impact on the ending fund balance. The multi-year financial projection assumes that the district will continue to operate in the same manner with the ongoing costs currently in place.

### **General Fund (01) Multiyear Financial Projection Summary: *(assumes SSC recommended gap funding)***

<b>Components</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
Revenues	\$ 39,590,241	\$ 37,745,583	\$ 38,645,541
Expenses	\$ 39,092,159	\$ 39,371,607	\$ 41,307,571
Excess/(Deficit)	\$ <b>498,081</b>	\$ <b>(1,626,024)</b>	\$ <b>(2,662,030)</b>
Beginning Balance	\$ 12,489,613	\$ 12,987,695	\$ 11,361,670
Ending Balance	\$ 12,987,695	\$ 11,361,670	\$ 8,699,640
GF (01) Unrestricted Reserves	27.0%	23.6%	17.5%

Currently, it is anticipated that the District will have a deficit in the next two years. Factors that affect this are the removal of one-time discretionary funds or what some call Mandated Cost Reimbursement dollars. Additionally, expenditures in the out years include the STRS and PERS percentage increases which are estimated to be \$410,000 and \$533,000 for 2016-17 and 2017-18, respectively. The District's projection for 2016-17 will be revisited once the Governor's 2016-15 Budget is released in January 2016. At that time, budget modifications, if necessary or required, will be made and included with the District's Second Interim Report.

## **CONCLUSION**

Overall the District's fiscal position is stable. With the promised influx of revenues in future years that the Local Control Funding Formula projects the District's long awaited recovery is in motion. The Legislative Analyst's Office forecasts surpluses in the State's budget over the next five (5) fiscal years. The surpluses assume that spending is flat; an assumption that may be a temptation for the Legislature to spend. In the interim, we must continue to be prudent as the Local Control Funding Formula continues to be rolled out. The Local Control Accountability Plan which will help guide the spending habits of the District for the next three (3) years.

# Certification

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 08, 2015

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Merritt Merten

Telephone: 760-336-4503

Title: Fiscal Services Supervisor

E-mail: mmerten@cuhsd.net

ADA

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,857.07	3,880.28	3,880.28	3,880.41	0.13	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	3,857.07	3,880.28	3,880.28	3,880.41	0.13	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	47.06	45.81	45.81	45.81	0.00	0%
b. Special Education-Special Day Class	45.89	58.55	58.55	58.55	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	92.95	104.36	104.36	104.36	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,950.02	3,984.64	3,984.64	3,984.77	0.13	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

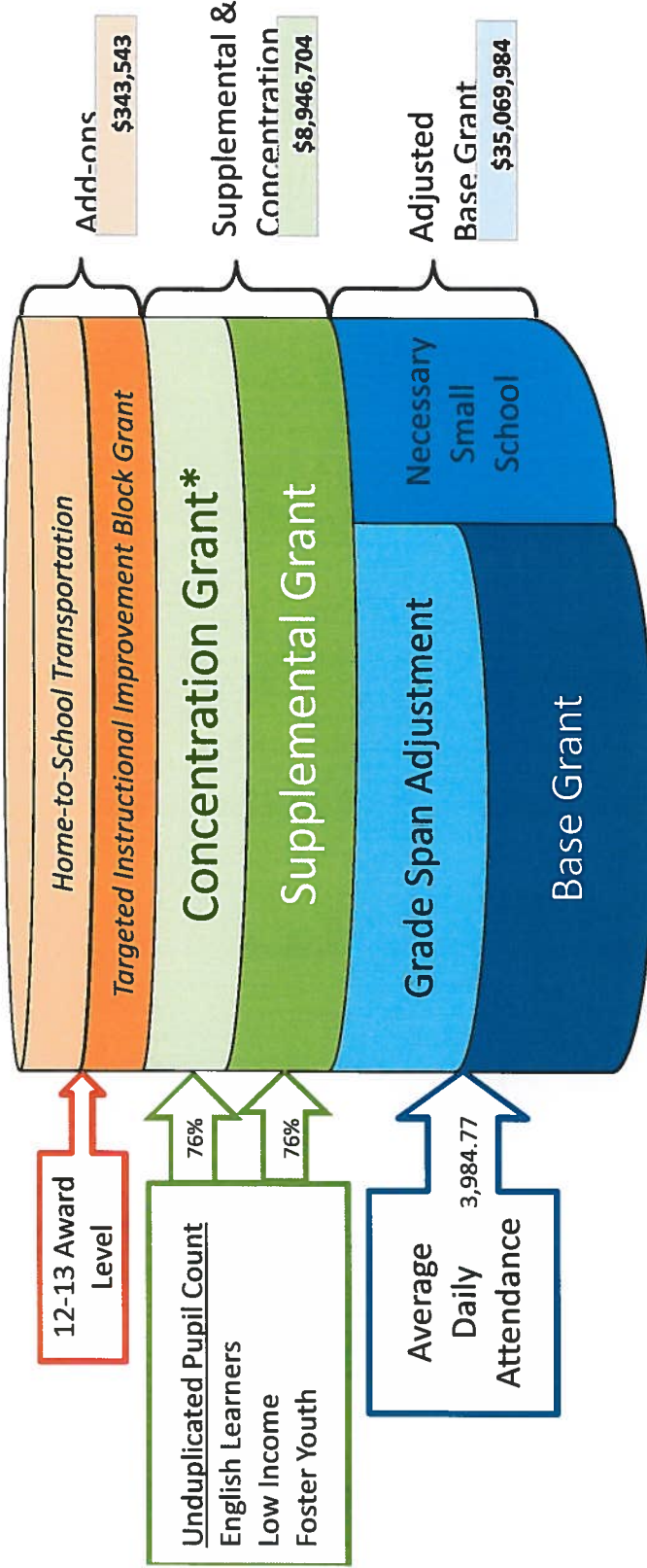


LCFF

### Components of LCFF Target Entitlement

	2015-16	
Base Grant / Necessary Small School	\$ 34,181,380	3,984.77 ADA
Grade Span Adjustment	\$ 888,604	
Supplemental Grant	\$ 5,311,700	76%
Concentration Grant	\$ 3,635,004	76%
Add-ons (TIIBG & Transportation)	\$ 343,543	
<b>Total</b>	<b>\$ 44,360,231</b>	

TOTAL TARGET LCFF: \$44,360,231

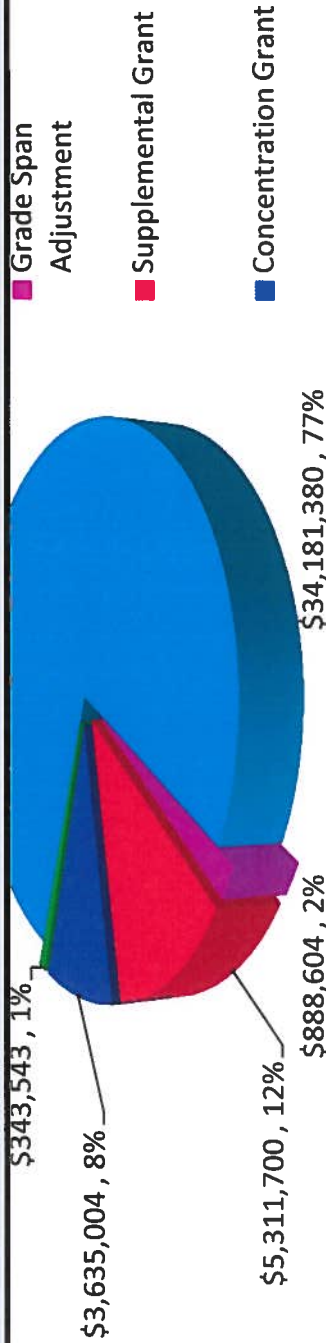


\*Unduplicated Pupil Percentage must be above 55%

■ Base Grant / Necessary Small School

2015-16

LOCAL CONTROL FUNDING FORMULA



### 2015-16 Funding Components

Component	Target	Floor	Funded
Base + Grade Span Adj.	\$ 35,069,984		
Supplemental & Concentration	\$ 8,946,704		
Revenue Limit / Necessary Small School		\$ 24,149,356	
Categoricals		\$ 4,098,559	
TIIG + Transp.	\$ 343,543	\$ 343,543	\$ 343,543
PY Gap		\$ 5,855,185	\$ 44,360,231
9913588			\$ 5,107,481
CY Gap			



LOCAL CONTROL FUNDING FORMULA

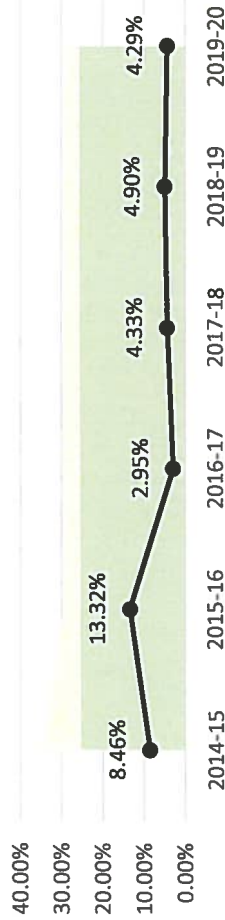
Target Floor Funded

MPP Transition Planning Comparison

	2014-15	2015-16	2016-17	2017-18
Current Year Calculated MPP (for use in LCAP)	8.46%	13.32%	2.95%	4.33%
Hypothetical: Current Year Maximum MPP	34.90%	29.56%	29.66%	29.72%
Hypothetical: Current Year Full Implementation MPP*	25.41%	25.51%	25.62%	25.72%

\*As of the Budget Act of 2015-16, Minimum State Aid will continue perpetually.

MPP Transition Planning Comparison



Hypothetical: Current Year Maximum MPP

Hypothetical: Current Year Full Implementation MPP\*

Current Year Calculated MPP (for use in LCAP)

\*As of the Budget Act of 2015-16, Minimum State Aid will continue perpetually.

Ratio Allocation of Phase-in Funding

	2013-14	2014-15	2015-16	2016-17	2017-18
Target less add-ons	\$ 43,146,812	\$ 43,537,629	\$ 44,016,688	\$ 44,757,828	\$ 45,902,347
Floor & Gap less add-ons	\$ 30,068,500	\$ 34,103,166	\$ 39,210,581	\$ 39,904,096	\$ 40,990,366
<b>Funding Ratio</b>	<b>69.69%</b>	<b>78.33%</b>	<b>89.08%</b>	<b>89.16%</b>	<b>89.30%</b>

Component Allocation During Phase-In

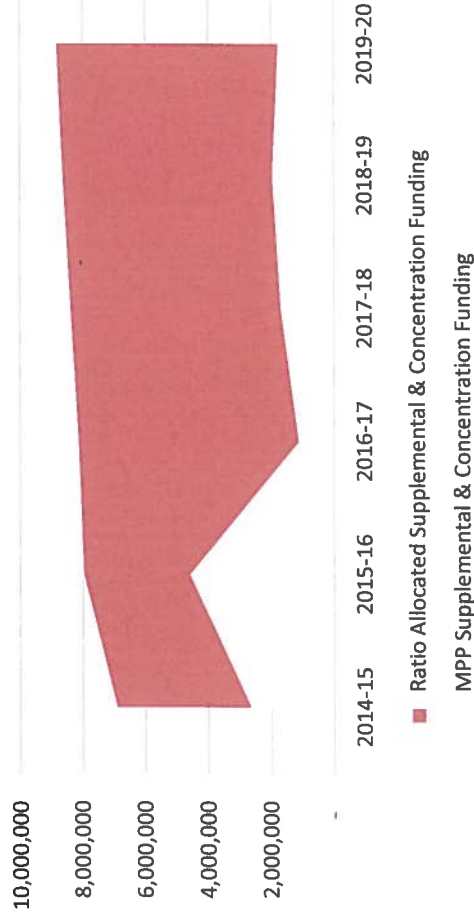
	2013-14	2014-15	2015-16	2016-17	2017-18
Phase-in Funding	\$ 30,412,043	\$ 34,446,709	\$ 39,554,124	\$ 40,247,639	\$ 41,333,909

LOCAL CONTROL FUNDING FORMULA

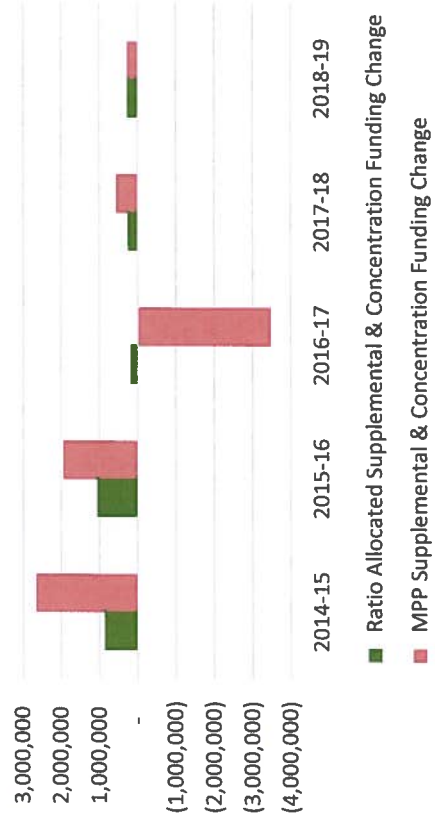
Ratio* Allocated Components:	69.69%	78.33%	89.08%	89.16%	89.30%
Adjusted Base Grant	\$ 24,023,857	\$ 27,192,688	\$ 31,240,752	\$ 31,766,730	\$ 32,604,232
Supplemental Funding	3,614,630	4,110,991	4,731,724	4,820,919	4,957,799
Concentration Funding	2,430,013	2,799,487	3,238,104	3,316,446	3,428,335
Add-ons (TIIG, Transp.)	343,543	343,543	343,543	343,543	343,543
Ratio Allocated Supplemental & Concentration Funding	6,044,643	6,910,478	7,969,829	8,137,365	8,386,134
Ratio Allocated Supplemental & Concentration Funding Change		865,835	1,059,350	167,536	248,769
<b>Minimum Proportionality Percentage (MPP) Allocated Components:</b>					
Adjusted Base Grant	\$	\$ 31,785,911	\$ 34,944,782	\$ 39,104,919	\$ 39,633,187
MPP Supplemental & Concentration Funding		2,660,798	4,609,342	1,142,720	1,700,722
Add-ons (TIIG, Transp.)		343,543	343,543	343,543	343,543
MPP Supplemental & Concentration Funding Change		2,660,798	1,948,544	(3,466,622)	558,002

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

Supplemental & Concentration Phase-In



Change in Allocated Supplemental & Concentration Funding

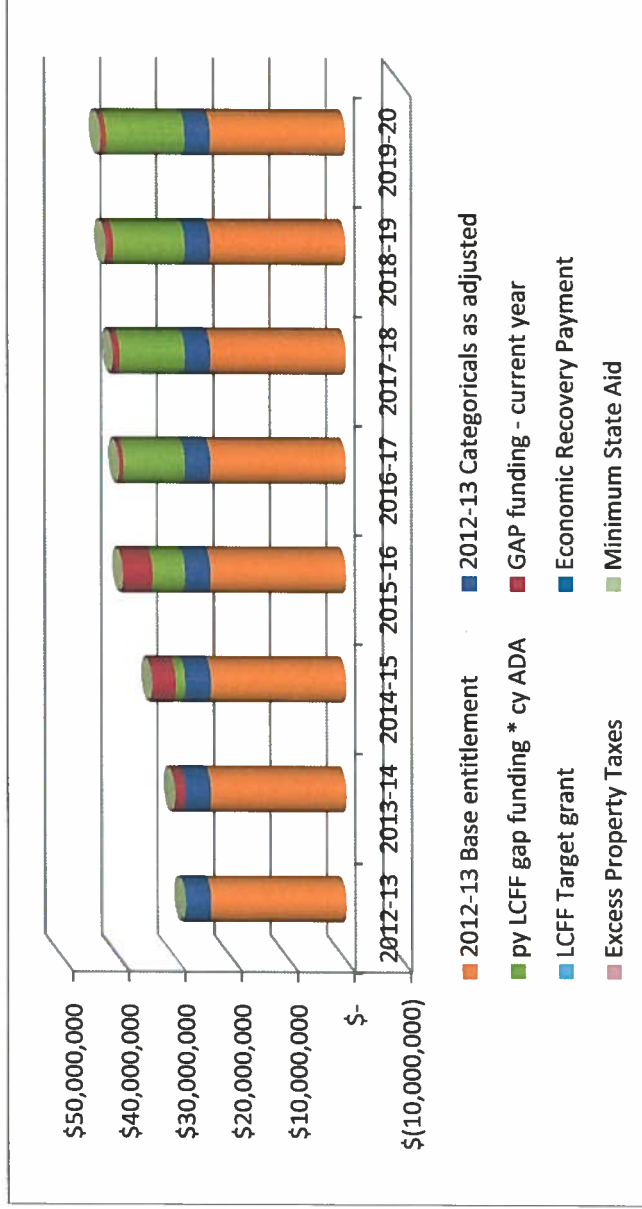


If MPP Supplemental & Concentration funding appears low when compared to Ratio Allocated Supplemental & Concentration funding, verify that all appropriate services I Count students above general services is included on Step 2 of the MPP calculation. **Tip: Give the district credit for existing services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



LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Excess Property Taxes	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ (0)
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 1,783,693	\$ 4,074,249	\$ 5,107,481	\$ 694,659	\$ 1,086,286
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 1,780,958	\$ 5,855,185	\$ 10,962,310	\$ 11,656,953
2012-13 Categoricals as adjusted	\$ 4,442,102	\$ 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	\$ 24,149,400	\$ 24,149,356	\$ 24,148,568	\$ 24,148,568
Total General Purpose Funding	\$ 28,578,416	\$ 30,412,043	\$ 34,446,710	\$ 39,554,124	\$ 40,247,639	\$ 41,333,909
Calculator tab: Recap total LCFF	\$ 28,578,416	\$ 30,412,043	\$ 34,446,710	\$ 39,554,124	\$ 40,247,639	\$ 41,333,909
Proof	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE



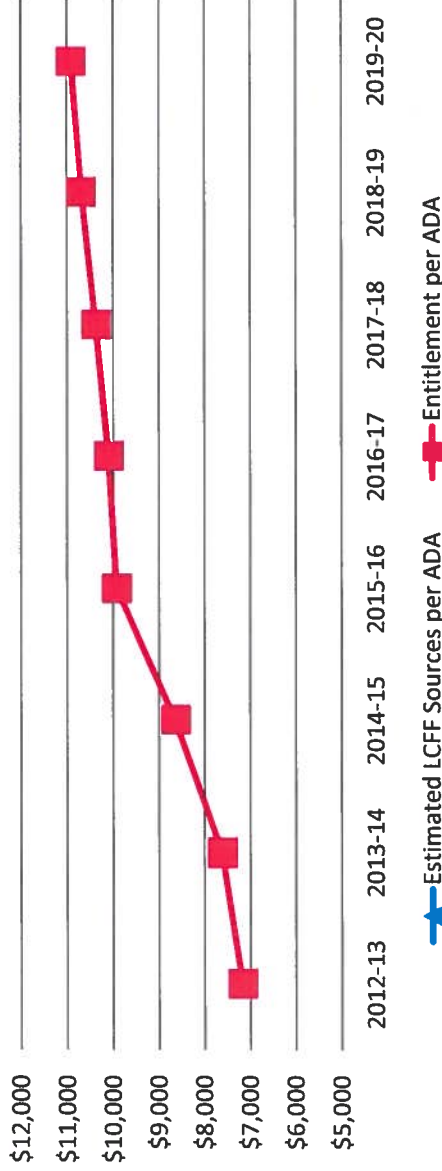
LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental



LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Funded ADA	3,982.62	3,990.86	3,984.78	3,984.77	3,984.64	3,984.64
Estimated LCFF Sources per ADA	\$ 7,175.78	\$ 7,620.42	\$ 8,644.57	\$ 9,926.32	\$ 10,100.69	\$ 10,373.30
Net Change per ADA	\$	\$ 444.64	\$ 1,024.15	\$ 1,281.75	\$ 174.37	\$ 272.61
Net Percent Change		6.20%	13.44%	14.83%	1.76%	2.70%
Estimated LCFF Entitlement per ADA	\$ 7,175.78	\$ 7,620.42	\$ 8,644.57	\$ 9,926.32	\$ 10,100.69	\$ 10,373.30
Net Change per ADA	\$	\$ 444.64	\$ 1,024.15	\$ 1,281.75	\$ 174.37	\$ 272.61
Net Percent Change		6.20%	13.44%	14.83%	1.76%	2.70%



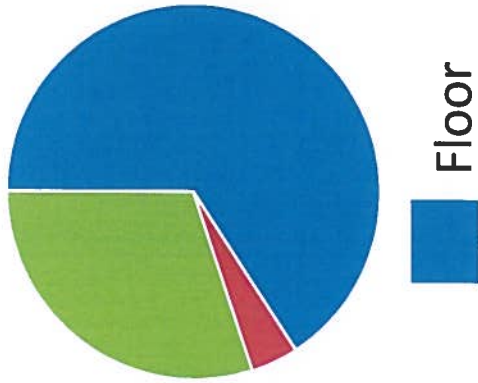
LOCAL CONTROL FUNDING FORMULA

Summary of Funding

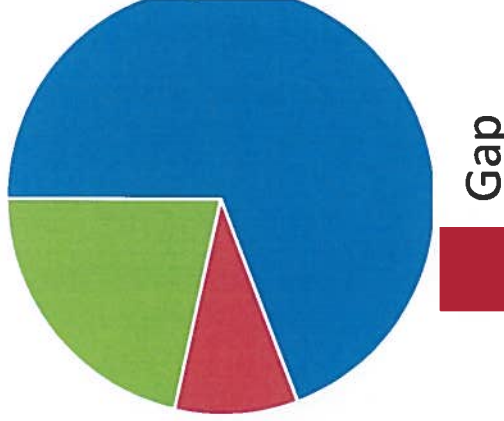
	Year 1 2013-14	Year 2 2014-15	Year 3 2015-16	Year 4 2016-17	Year 5 2017-18
Target	\$ 43,490,355	\$ 43,881,172	\$ 44,360,231	\$ 45,101,371	\$ 46,245,890
Floor	28,628,350	30,372,460	34,446,643	39,552,980	40,247,623
Remaining Need (before Gap)	14,862,005	13,508,712	9,913,588	5,548,391	5,998,267
Current Year Gap Funding	1,783,693	4,074,249	5,107,481	694,659	1,086,286
Remaining Need after Gap (informational only)	13,078,312	9,434,463	4,806,107	4,853,732	4,911,981

Local Progress Towards Full LCFF Implementation:  
Central Union High

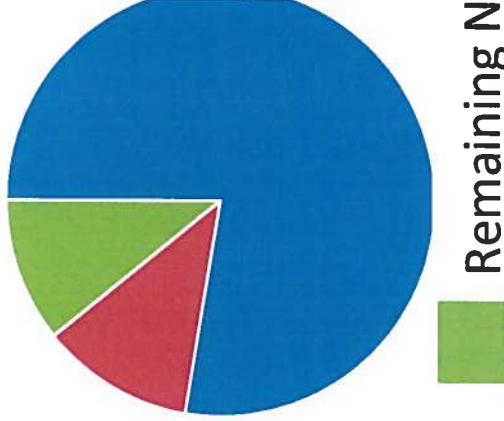
Year 1: 2013-14



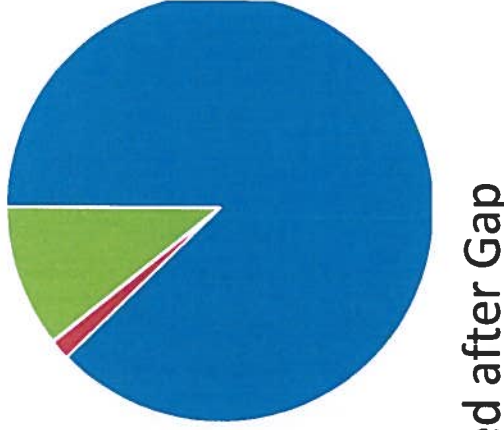
Year 2: 2014-15



Year 3: 2015-16



Year 4: 2016-17



Floor

Gap

Remaining Need after Gap

LOCAL CONTROL FUNDING FORMULA



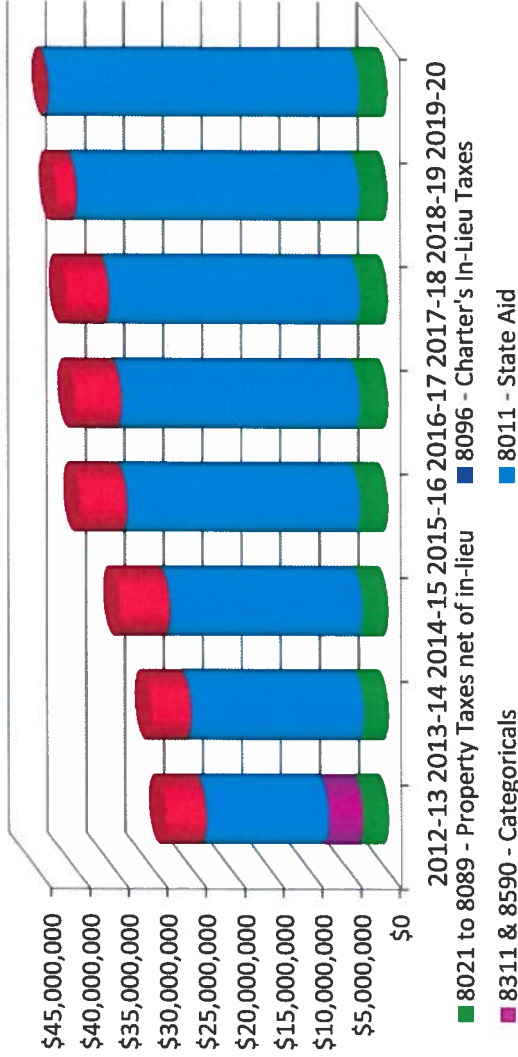
Components of LCFF By Object Code

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
8011 - State Aid	\$ 15,780,059	\$ 22,256,763	\$ 24,831,479	\$ 29,956,354	\$ 30,668,940	\$ 32,238,182
8011 - Fair Share	4,442,102	-	-	-	-	-
8311 & 8590 - Categoricals	5,193,290	5,108,847	6,439,121	6,056,213	6,037,142	5,554,171
8012 - EPA	3,162,965	3,046,433	3,176,110	3,541,557	3,541,557	3,541,557
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes net of in-lieu	-	-	-	-	-	-
8096 - Charter's In-Lieu Taxes	-	-	-	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 28,578,416</b>	<b>\$ 30,412,043</b>	<b>\$ 34,446,709</b>	<b>\$ 39,554,124</b>	<b>\$ 40,247,639</b>	<b>\$ 41,333,909</b>
<i>Excess Taxes</i>	\$ -	\$ -	\$ -	\$ 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	\$ 39,554,124	\$ 40,247,639	\$ 41,333,909
Excess Taxes	-	-	0	0	(0)
Minimum EPA	-	-	-	-	0
Proof Total all Sources	\$ 28,578,416	\$ 30,412,043	\$ 39,554,124	\$ 40,247,639	\$ 41,333,909
	TRUE	TRUE	TRUE	TRUE	TRUE

# General Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	39,678,492.00	39,536,486.00	13,173,828.33	39,554,124.00	17,638.00	0.0%
2) Federal Revenue		8100-8299	13,616.00	13,616.00	62,797.64	13,616.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,195,165.80	2,809,411.44	217,303.00	2,809,411.44	0.00	0.0%
4) Other Local Revenue		8600-8799	1,079,618.00	1,079,618.00	75,891.90	245,000.00	(834,618.00)	-77.3%
5) TOTAL, REVENUES			41,966,891.80	43,439,131.44	13,529,820.87	42,622,151.44		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	18,834,072.16	19,061,399.92	6,805,502.29	18,741,817.85	319,582.07	1.7%
2) Classified Salaries		2000-2999	4,557,577.55	5,047,929.60	1,907,603.84	4,880,247.17	167,682.43	3.3%
3) Employee Benefits		3000-3999	6,481,734.15	6,620,742.90	2,272,392.37	6,395,465.65	225,277.25	3.4%
4) Books and Supplies		4000-4999	1,279,531.10	1,466,487.83	600,676.94	1,760,613.57	(294,125.74)	-20.1%
5) Services and Other Operating Expenditures		5000-5999	2,794,162.95	2,989,514.97	1,447,582.58	3,327,488.85	(337,973.88)	-11.3%
6) Capital Outlay		6000-6999	216,200.00	1,063,106.09	129,059.51	1,296,960.69	(233,854.60)	-22.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,864,814.55	1,864,814.55	330,497.00	1,026,939.39	837,875.16	44.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(248,538.92)	(248,538.92)	(17,844.26)	(261,874.61)	13,335.69	-5.4%
9) TOTAL, EXPENDITURES			35,779,553.54	37,865,456.94	13,475,470.27	37,167,658.56		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			6,187,338.26	5,573,674.50	54,350.60	5,454,492.88		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,794,546.05	1,794,546.05	0.00	1,924,500.90	(129,954.85)	-7.2%
Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,698,628.93)	(2,711,808.00)	0.00	(3,032,910.48)	(321,102.48)	11.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,492,174.98)	(4,505,354.05)	0.00	(4,956,411.38)		




Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,695,163.28	1,068,320.45	54,350.60	498,081.50		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,489,613.01	12,489,613.01		12,489,613.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,489,613.01	12,489,613.01		12,489,613.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,489,613.01	12,489,613.01		12,489,613.01		
2) Ending Balance, June 30 (E + F1e)			14,184,776.29	13,557,933.46		12,987,694.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
Stores		9712	23,066.27	23,066.27		23,066.27		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,155,710.02	13,528,867.19		12,958,628.24		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,877,828.72	2,877,828.72	201,395.08	2,917,898.86	40,070.14	1.4%
3) Other State Revenue		8300-8599	734,139.25	756,202.00	296,450.01	1,119,372.83	363,170.83	48.0%
4) Other Local Revenue		8600-8799	929,470.34	863,431.57	426,245.78	917,135.65	53,704.08	6.2%
5) TOTAL, REVENUES			4,541,438.31	4,497,462.29	924,090.87	4,954,407.34		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,428,722.27	2,439,722.27	944,604.58	2,480,317.06	(40,594.79)	-1.7%
2) Classified Salaries		2000-2999	1,340,029.69	1,345,029.69	548,582.41	1,428,493.83	(83,464.14)	-6.2%
3) Employee Benefits		3000-3999	1,004,327.29	1,007,039.02	383,801.40	1,057,862.37	(50,823.35)	-5.0%
4) Books and Supplies		4000-4999	743,135.81	762,121.13	415,726.61	1,640,854.34	(878,733.21)	-115.3%
5) Services and Other Operating Expenditures		5000-5999	1,821,897.17	1,848,968.17	704,986.78	2,066,644.64	(217,676.47)	-11.8%
6) Capital Outlay		6000-6999	140,151.36	140,151.36	6,991.09	140,151.36	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	157,526.66	157,526.66	17,844.26	164,447.25	(6,920.59)	-4.4%
9) TOTAL, EXPENDITURES			7,635,790.25	7,700,558.30	3,022,537.13	8,978,770.85		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,094,351.94)	(3,203,096.01)	(2,098,446.26)	(4,024,363.51)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,698,628.93	2,711,808.00	0.00	3,032,910.48	321,102.48	11.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,698,628.93	2,711,808.00	0.00	3,032,910.48		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(395,723.01)	(491,288.01)	(2,098,446.26)	(991,453.03)		
<b>FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,581,227.71	1,581,227.71		1,581,227.71	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,581,227.71	1,581,227.71		1,581,227.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,581,227.71	1,581,227.71		1,581,227.71		
2) Ending Balance, June 30 (E + F1e)			1,185,504.70	1,089,939.70		589,774.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1,192,570.14	1,089,939.72		589,774.69		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(7,065.44)	(0.02)		(0.01)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
...CFF Sources		8010-8099	39,678,492.00	39,536,486.00	13,173,828.33	39,554,124.00	17,638.00	0.0%
2) Federal Revenue		8100-8299	2,891,444.72	2,891,444.72	264,192.72	2,931,514.86	40,070.14	1.4%
3) Other State Revenue		8300-8599	1,929,305.05	3,565,613.44	513,753.01	3,928,784.27	363,170.83	10.2%
4) Other Local Revenue		8600-8799	2,009,088.34	1,943,049.57	502,137.68	1,162,135.65	(780,913.92)	-40.2%
5) TOTAL, REVENUES			46,508,330.11	47,936,593.73	14,453,911.74	47,576,558.78		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	21,262,794.43	21,501,122.19	7,750,106.87	21,222,134.91	278,987.28	1.3%
2) Classified Salaries		2000-2999	5,897,607.24	6,392,959.29	2,456,186.25	6,308,741.00	84,218.29	1.3%
3) Employee Benefits		3000-3999	7,486,061.44	7,627,781.92	2,656,193.77	7,453,328.02	174,453.90	2.3%
4) Books and Supplies		4000-4999	2,022,666.91	2,228,608.96	1,016,403.55	3,401,467.91	(1,172,858.95)	-52.6%
5) Services and Other Operating Expenditures		5000-5999	4,616,060.12	4,838,483.14	2,152,569.36	5,394,133.49	(555,650.35)	-11.5%
6) Capital Outlay		6000-6999	356,351.36	1,203,257.45	136,050.60	1,437,112.05	(233,854.60)	-19.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,864,814.55	1,864,814.55	330,497.00	1,026,939.39	837,875.16	44.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(91,012.26)	(91,012.26)	0.00	(97,427.36)	6,415.10	-7.0%
9) TOTAL, EXPENDITURES			43,415,343.79	45,566,015.24	16,498,007.40	46,146,429.41		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			3,092,986.32	2,370,578.49	(2,044,095.66)	1,430,129.37		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,794,546.05	1,794,546.05	0.00	1,924,500.90	(129,954.85)	-7.2%
Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,793,546.05)	(1,793,546.05)	0.00	(1,923,500.90)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,299,440.27	577,032.44	(2,044,095.66)	(493,371.53)		
<b>FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,070,840.72	14,070,840.72		14,070,840.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,070,840.72	14,070,840.72		14,070,840.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,070,840.72	14,070,840.72		14,070,840.72		
2) Ending Balance, June 30 (E + F1e)			15,370,280.99	14,647,873.16		13,577,469.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
Stores		9712	23,066.27	23,066.27		23,066.27		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1,192,570.14	1,089,939.72		589,774.69		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,155,710.02	13,528,867.19		12,958,628.24		
Unassigned/Unappropriated Amount		9790	(7,065.44)	(0.02)		(0.01)		



# Multi-year Projections



**Planning Factors**

The key planning factors for districts to incorporate into the First Interim are listed below and based on the latest information available.

<b>Planning Factor</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>COLA</b>	1.02%	1.60%	2.48%
<b>LCFF Gap Funding Percentage (School Services)</b>	51.52%	12.52%	18.11%
<b>LCFF Gap Funding Percentage (DOF)</b>	51.52%	35.55%	35.11%
<b>Education Protection Act (EPA)</b>	25.07815510%	25.0000%	23.0000%
<b>Consumer Price Index (CPI)</b>	2.30%	2.70%	2.80%
<b>STRS Employer Rates</b>	10.73%	12.58%	14.43%
<b>PERS Employer Rates</b>	11.847%	13.05%	16.60%
<b>Lottery - unrestricted/base per ADA</b>	\$140	\$140	\$140
<b>Lottery - Prop 20 per ADA</b>	\$41	\$41	\$41
<b>One-Time (Outstanding Mandates)/Discretionary Funds per ADA</b>	\$529	\$0	\$0
<b>Educator Effectiveness Grant per 14-15 Certificated FTE (as reported in CALPADS)</b>	\$1,466	\$0	\$0
<b>Mandate Block Grant for Districts - K-8 per ADA</b>	\$28.42	\$28.42	\$28.42
<b>Mandate Block Grant for Districts - 9-12 per ADA</b>	\$56	\$56	\$56
<b>Mandate Block Grant for Charters - K-8 per ADA</b>	\$14.21	\$14.21	\$14.21
<b>Mandate Block Grant for Charters - 9-12 per ADA</b>	\$42	\$42	\$42

Description	Object Codes	Projected Year Totals (Form 011) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	39,554,124.00	1.75%	40,247,639.00	2.70%	41,333,909.00
2. Federal Revenues	8100-8299	13,616.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,809,411.44	-80.35%	551,944.03	2.48%	565,632.24
4. Other Local Revenues	8600-8799	245,000.00	0.00%	245,000.00	0.00%	245,000.00
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	(3,032,910.48)	8.81%	(3,300,000.00)	6.06%	(3,500,000.00)
6. Total (Sum lines A1 thru A5c)		39,590,240.96	-4.66%	37,745,583.03	2.38%	38,645,541.24
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				18,741,817.85		18,992,958.21
b. Step & Column Adjustment				251,140.36		254,505.64
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	18,741,817.85	1.34%	18,992,958.21	1.34%	19,247,463.85
2. Classified Salaries						
a. Base Salaries				4,880,247.17		4,937,346.06
b. Step & Column Adjustment				57,098.89		57,766.95
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	4,880,247.17	1.17%	4,937,346.06	1.17%	4,995,113.01
3. Employee Benefits	3000-3999	6,395,465.65	7.92%	6,902,049.31	9.25%	7,540,293.80
4. Books and Supplies	4000-4999	1,760,613.57	-7.07%	1,636,127.64	2.80%	1,681,939.21
5. Services and Other Operating Expenditures	5000-5999	3,327,488.85	-3.27%	3,218,650.71	2.80%	3,308,772.93
6. Capital Outlay	6000-6999	1,296,960.69	-11.14%	1,152,514.49	2.80%	1,184,784.89
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,026,939.39	3.54%	1,063,334.83	2.66%	1,091,577.47
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(261,874.61)	0.00%	(261,874.61)	0.00%	(261,874.61)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,924,500.90	-10.08%	1,730,500.90	45.59%	2,519,500.90
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)		39,092,159.46	0.71%	39,371,607.54	4.92%	41,307,571.45
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		498,081.50		(1,626,024.51)		(2,662,030.21)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,489,613.01		12,987,694.51		11,361,670.00
2. Ending Fund Balance (Sum lines C and D1)		12,987,694.51		11,361,670.00		8,699,639.79
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	29,066.27		29,066.27		29,066.27
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	12,958,628.24		11,332,603.73		8,670,573.52
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		12,987,694.51		11,361,670.00		8,699,639.79

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,958,628.24		11,332,603.73		8,670,573.52
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>12,958,628.24</b>		<b>11,332,603.73</b>		<b>8,670,573.52</b>

**F. ASSUMPTIONS**

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,917,898.86	0.00%	2,917,898.86	0.00%	2,917,898.86
3. Other State Revenues	8300-8599	1,119,372.83	1.60%	1,137,282.80	2.48%	1,165,487.41
4. Other Local Revenues	8600-8799	917,135.65	0.00%	917,135.65	0.00%	917,135.65
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	3,032,910.48	8.81%	3,300,000.00	6.06%	3,500,000.00
6. Total (Sum lines A1 thru A5c)		7,987,317.82	3.57%	8,272,317.31	2.76%	8,500,521.92
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,480,317.06		2,513,553.31
b. Step & Column Adjustment				33,236.25		33,681.61
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	2,480,317.06	1.34%	2,513,553.31	1.34%	2,547,234.92
2. Classified Salaries						
a. Base Salaries				1,428,493.83		1,445,207.21
b. Step & Column Adjustment				16,713.38		16,908.92
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	1,428,493.83	1.17%	1,445,207.21	1.17%	1,462,116.13
3. Employee Benefits	3000-3999	1,057,862.37	7.53%	1,137,521.64	10.24%	1,253,985.97
4. Books and Supplies	4000-4999	1,640,854.34	2.70%	1,685,157.41	2.80%	1,732,341.81
5. Services and Other Operating Expenditures	5000-5999	2,066,644.64	2.70%	2,122,444.05	2.80%	2,181,872.48
6. Capital Outlay	6000-6999	140,151.36	2.70%	143,935.45	2.80%	147,965.64
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	164,447.25	0.00%	164,447.25	0.00%	164,447.25
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)				(350,174.33)		(989,442.28)
11. Total (Sum lines B1 thru B10)		8,978,770.85	-1.30%	8,862,091.99	-4.08%	8,500,521.92
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(991,453.03)		(589,774.68)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,581,227.71		589,774.68		0.00
2. Ending Fund Balance (Sum lines C and D1)		589,774.68		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	589,774.69		589,774.69		589,774.69
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	(0.01)		(589,774.69)		(589,774.69)
f. Total Components of Ending Fund Balance		589,774.68		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						

**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 - is an estimated carry-over and/or EFB in Restricted programs.

Description	Object Codes	Projected Year Totals (Form 011) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	39,554,124.00	1.75%	40,247,639.00	2.70%	41,333,909.00
2. Federal Revenues	8100-8299	2,931,514.86	-0.46%	2,917,898.86	0.00%	2,917,898.86
3. Other State Revenues	8300-8599	3,928,784.27	-57.00%	1,689,226.83	2.48%	1,731,119.65
4. Other Local Revenues	8600-8799	1,162,135.65	0.00%	1,162,135.65	0.00%	1,162,135.65
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)		47,577,558.78	-3.28%	46,017,900.34	2.45%	47,146,063.16
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				21,222,134.91		21,506,511.52
b. Step & Column Adjustment				284,376.61		288,187.25
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	21,222,134.91	1.34%	21,506,511.52	1.34%	21,794,698.77
2. Classified Salaries						
a. Base Salaries				6,308,741.00		6,382,553.27
b. Step & Column Adjustment				73,812.27		74,675.87
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	6,308,741.00	1.17%	6,382,553.27	1.17%	6,457,229.14
3. Employee Benefits	3000-3999	7,453,328.02	7.87%	8,039,570.95	9.39%	8,794,279.77
4. Books and Supplies	4000-4999	3,401,467.91	-2.36%	3,321,285.05	2.80%	3,414,281.02
5. Services and Other Operating Expenditures	5000-5999	5,394,133.49	-0.98%	5,341,094.76	2.80%	5,490,645.41
6. Capital Outlay	6000-6999	1,437,112.05	-9.79%	1,296,449.94	2.80%	1,332,750.53
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,026,939.39	3.54%	1,063,334.83	2.66%	1,091,577.47
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(97,427.36)	0.00%	(97,427.36)	0.00%	(97,427.36)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,924,500.90	-10.08%	1,730,500.90	45.59%	2,519,500.90
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(350,174.33)		(989,442.28)
11. Total (Sum lines B1 thru B10)		48,070,930.31	0.34%	48,233,699.53	3.26%	49,808,093.37
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(493,371.53)		(2,215,799.19)		(2,662,030.21)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,070,840.72		13,577,469.19		11,361,670.00
2. Ending Fund Balance (Sum lines C and D1)		13,577,469.19		11,361,670.00		8,699,639.79
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	29,066.27		29,066.27		29,066.27
b. Restricted	9740	589,774.69		589,774.69		589,774.69
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	12,958,628.24		11,332,603.73		8,670,573.52
2. Unassigned/Unappropriated	9790	(0.01)		(589,774.69)		(589,774.69)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,577,469.19		11,361,670.00		8,699,639.79



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,958,628.24		11,332,603.73		8,670,573.52
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.01)		(589,774.69)		(589,774.69)
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)</b>		<b>12,958,628.23</b>		<b>10,742,829.04</b>		<b>8,080,798.83</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>26.96%</b>		<b>22.27%</b>		<b>16.22%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(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
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		0.00		0.00		0.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		48,070,930.31		48,233,699.53		49,808,093.37
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		48,070,930.31		48,233,699.53		49,808,093.37
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,403,546.52		2,411,684.98		2,490,404.67
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		65,000.00		65,000.00		65,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,403,546.52		2,411,684.98		2,490,404.67
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



# Special Ed Maintenance of Effort

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDULICATED PUPIL COUNT</b>										
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,709,659.00		1,709,659.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	581,869.07		581,869.07
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	623,227.84		623,227.84
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	116,125.98		116,125.98
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	12,704.23		12,704.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	3,043,586.12	0.00	3,043,586.12
	<b>Total Direct Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	3,590.80		3,590.80
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	3,590.80	0.00	3,590.80
	<b>Total Indirect Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	3,047,176.92	0.00	3,047,176.92
<b>TOTAL COSTS</b>										
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,491,364.00		1,491,364.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	143,345.00		143,345.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	420,596.10		420,596.10
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	110,848.29		110,848.29
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	12,204.23		12,204.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	2,178,357.62	0.00	2,178,357.62
	<b>Total Direct Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	3,590.80		3,590.80
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	3,590.80	0.00	3,590.80
	<b>Total Indirect Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	2,181,948.42	0.00	2,181,948.42
<b>TOTAL BEFORE OBJECT 8980</b>										
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,517.36
<b>TOTAL COSTS</b>										
										2,281,465.78

Central Union High  
Imperial County

Special Education  
Maintenance of Effort  
2014-15 Actual Expenditures Comparison  
2015-16 Projected Expenditures by LEA (L.P.-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	142,845.00		142,845.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	57,582.72		57,582.72
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	41,500.00		41,500.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	10,300.00		10,300.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	252,227.72	0.00	252,227.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	252,227.72	0.00	252,227.72
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									99,517.36
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									898,306.33
	<b>TOTAL COSTS</b>									<b>1,250,051.41</b>

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2015-16 Projected Expenditures  
2014-15 Actual Expenditures by LEA (LA-I)

Central Union Hi  
Imperial County

Special Education  
Maintenance of Effort

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled Ages 5-22 (Goal 5750)	Spec. Education, Nonseverely Disabled Ages 5-22 (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,529,687.58		1,529,687.58
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	528,654.09		528,654.09
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	548,590.95		548,590.95
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	48,345.78		48,345.78
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	40,640.73		40,640.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,695,919.13</b>	<b>0.00</b>	<b>2,695,919.13</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	143,753.69		143,753.69
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	437,514.55	0.00	0.00	0.00	0.00	0.00	0.00		437,514.55
	<b>Total Indirect Costs</b>	<b>437,514.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>143,753.69</b>	<b>0.00</b>	<b>437,514.55</b>
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,839,672.82</b>	<b>0.00</b>	<b>2,839,672.82</b>
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	184,633.47		184,633.47
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	386,072.84		386,072.84
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	161,438.20		161,438.20
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,914.88		3,914.88
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,946.34		1,946.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>738,005.73</b>	<b>0.00</b>	<b>738,005.73</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	44,805.23		44,805.23
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44,805.23</b>	<b>0.00</b>	<b>44,805.23</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>782,810.96</b>	<b>0.00</b>	<b>782,810.96</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>17,098.82</b>
										<b>765,712.14</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,345,054.11		1,345,054.11
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	142,581.25		142,581.25
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	387,152.75		387,152.75
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	44,430.90		44,430.90
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	38,694.39		38,694.39
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,957,913.40	0.00	1,957,913.40
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	98,948.46		98,948.46
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	437,514.55	0.00	0.00	0.00	0.00	0.00	98,948.46	0.00	437,514.55
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,056,861.86	0.00	2,056,861.86
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									17,098.82
	TOTAL COSTS									2,073,960.68
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	142,581.25		142,581.25
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	53,292.12		53,292.12
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	38,709.69		38,709.69
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	9,988.66		9,988.66
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	244,571.72	0.00	244,571.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	244,571.72	0.00	244,571.72
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									17,098.82
	TOTAL COSTS									749,977.44
										1,011,647.98

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

**After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2015-16 MOE requirement.**

Combined state and local expenditures

Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>



SELPA: (??)

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00 (b)</u>	_____

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

SELPA: (??)

**SECTION 3**

	<u>Column A</u> Projected Exps. FY 2015-16 (LP-I Worksheet)	<u>Column B</u> Actual Expenditures FY 2014-15 (LA-I Worksheet)	<u>Column C</u> Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	3,047,176.92		
2. Less: Expenditures paid from federal sources	765,711.14		
3. Expenditures paid from state and local sources	2,281,465.78	2,073,960.68	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,281,465.78	2,073,960.68	207,505.10
4. Special education unduplicated pupil count	358	358	
5. Per capita state and local expenditures (A3/A4)	6,372.81	5,793.19	579.62

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA:     (??)    

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2015-16	Actual Expenditures FY 2014-15	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	1,250,051.41	1,011,647.98	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,250,051.41	1,011,647.98	238,403.43
b. Per capita local expenditures (B1a/A4)	3,491.76	2,825.83	665.93

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

**After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2015-16 MOE requirement and make the selection on Page 1.**

Merritt Merten  
Contact Name

760-336-4503  
Telephone Number

Fiscal Services Supervisor  
Title

mmerten@cuhdsd.net  
E-mail Address



# 2015-2016 Cash Flow

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

RE.	OBL.	MGR.	BEGINNING CASH												FISCAL YEAR TOTALS	ACCRUALS	
			2015-2016														
			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE			
0000	8011	0000	13,411,192.35	13,244,231.61	11,460,434.14	12,598,067.43	12,100,662.04	11,621,588.09	16,132,576.06	14,122,082.79	14,460,337.70	14,154,806.73	14,129,840.93	12,918,501.44			
State Aid - Revenue Limit			5.05%	5.05%	9.06%	9.06%	9.06%	9.06%	9.06%	9.06%	9.06%	9.06%	9.06%	8.74%	100.00%	0.00%	
			1,511,635.00	1,511,635.00	2,721,483.00	2,721,483.00	2,696,071.86	2,696,071.86	2,696,071.86	2,696,071.86	2,696,071.86	2,696,071.86	2,696,071.86	2,817,014.96	28,958,354.00	28,958,354.00	0.00%
State Aid - EPA			0.00%	0.00%	25.00%	0.00%	0.00%	21.74%	0.00%	0.00%	25.00%	0.00%	0.00%	28.98%	100.00%	0.00%	0.00%
			0.00	0.00	1,514,056.00	0.00	0.00	1,316,572.00	0.00	0.00	1,514,056.00	0.00	0.00	1,711,529.00	6,058,213.00	6,058,213.00	0.00
State Aid - Prior Year			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
Local Property Taxes			0.00%	0.00%	13.31%	5.73%	0.00%	41.69%	0.00%	0.00%	0.00%	40.00%	0.00%	0.00%	100.00%	0.00%	0.00%
			0.00	0.00	471,453.33	22,853.66	0.00	1,478,403.02	0.00	0.00	0.00	1,416,622.80	0.00	177,077.85	3,541,557.00	3,541,557.00	(0.00)
Other Non 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
<b>TOTAL REVENUE LIMIT SOURCES 8010-8099</b>			<b>1,511,635.00</b>	<b>1,511,635.00</b>	<b>4,235,538.00</b>	<b>3,192,836.33</b>	<b>2,696,071.86</b>	<b>5,489,048.88</b>	<b>2,696,071.86</b>	<b>2,696,071.86</b>	<b>4,216,127.88</b>	<b>4,112,884.86</b>	<b>2,696,071.86</b>	<b>4,595,621.83</b>	<b>39,554,124.00</b>	<b>39,554,124.00</b>	<b>0.00</b>

**R E C E I P T S**

3310	8181	0000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	21.98%	65.98%	34.02%
Special Education-IDEA			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,843.50	440,630.50	227,268.54
3327	8182	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%	100.00%
Special Education Mental Health			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	97,612.00
3080	8285	0000	0.00%	0.00%	3.30%	5.73%	0.00%	0.00%	15.28%	0.00%	0.00%	0.00%	0.00%	0.00%	24.41%	75.59%
Migrant Education			0.00	0.00	13,046.15	22,853.66	0.00	58,781.98	0.00	0.00	0.00	0.00	0.00	0.00	93,881.80	290,891.83
3081	8285	0000	1.43%	0.00%	72.63%	0.00%	0.00%	22.85%	2.76%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Migrant-Summer			2,767.16	0.00	140,546.59	0.00	44,297.42	5,368.50	0.00	0.00	0.00	0.00	0.00	0.00	192,980.07	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%	100.00%
Advanced Placement-Fed			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	13,618.00
0014	8290	0000	0.00%	0.00%	45.128.46	17,669.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,797.64	13,618.00
Medi-Cal Administration			0.00	0.00	45,128.46	17,669.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,797.64	(62,797.64)
3010	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%	45.23%	54.77%
Title I			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	605,464.94
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%
Program Improvement Grant			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
3650	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%	100.00%
Vec Education			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104,370.00	104,370.00
4035	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%	23.42%	76.58%
Title II, Part A - Teacher Quality			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,825.50	54,218.50	177,334.50
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%
Title II, Part D - Enhancing Ed			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%
ARRA Title II Part D			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	19.45%	6.083.08	0.00%	0.00%	0.00%	43.88%	0.00%	0.00%	0.00%	0.00%	0.00%	9.50%	72.84%	27.36%
Title III Immigrant Ed Program			31,321.08	6,083.08	0.00	0.00	0.00	13,882.00	0.00	0.00	0.00	0.00	0.00	2,975.00	22,750.08	8,571.00
4203	8290	0000	0.00%	0.00%	0.00%	0.00%	0.00%	48.59%	0.00%	0.00%	0.00%	0.00%	0.00%	36.24%	84.83%	15.17%
Title III, EIA			0.00	0.00	0.00	0.00	0.00	41,255.00	0.00	0.00	0.00	0.00	0.00	30,766.20	72,022.20	12,882.80
5640	8290	0000	0.00%	0.00%	1.96%	0.00%	332.28	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.83%	7.76%	82.22%
Medi-Cal Billing Option			0.00	0.00	0.00	0.00	332.28	0.00	0.00	0.00	0.00	0.00	0.00	991.12	1,323.36	15,678.62
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%
Gear Up			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
<b>TOTAL FEDERAL 8190-8298</b>			<b>8,880.24</b>	<b>0.00</b>	<b>188,721.80</b>	<b>38,722.84</b>	<b>332.28</b>	<b>44,297.42</b>	<b>618,888.49</b>	<b>9,383.00</b>	<b>283,887.00</b>	<b>0.00</b>	<b>146,843.50</b>	<b>79,557.82</b>	<b>1,440,884.17</b>	<b>1,440,710.89</b>









OBL	MGR	BUDGET STATUS	ACTUALS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS	
																		D I S B U R S E M E N T S
	1000		21,222,134.91	2,06%	8,45%	8,58%	8,63%	8,07%	0,00%	16,00%	8,00%	8,00%	8,00%	8,00%	8,00%	8,00%	81,79%	8,21%
		Certificated Salaries	437,310.51	5,75%	1,793,739.78	1,820,782.51	1,831,443.85	1,712,516.89	189.50	3,395,541.58	1,697,770.79	1,697,770.79	1,697,770.79	1,697,770.79	1,697,770.79	1,697,770.79	18,480,395.37	1,741,749.54
	2000		6,308,741.00	2,63%	7,20%	5,15,735.37	500,008.47	529,895.58	448,631.81	455,292.23	517,340.62	517,340.62	432,592.95	432,592.95	432,592.95	298,739.99	5,598,854.11	799,089.89
		Classified Salaries	392,844.10	2,63%	7,20%	515,735.37	500,008.47	529,895.58	448,631.81	455,292.23	517,340.62	517,340.62	432,592.95	432,592.95	432,592.95	298,739.99	5,598,854.11	799,089.89
	3000		7,453,328.02	2,02%	5,70%	639,155.81	637,991.84	515,186.14	169,950.47	848,899.27	516,694.27	516,694.27	473,546.41	522,842.86	716,574.64	6,290,213.94	1,163,114.08	
		Benefits	195,877.53	2,02%	5,70%	639,155.81	637,991.84	515,186.14	169,950.47	848,899.27	516,694.27	516,694.27	473,546.41	522,842.86	716,574.64	6,290,213.94	1,163,114.08	
	4000		68,806.86	6,05%	3,97%	303,202.22	240,254.37	170,540.40	112,250.02	137,690.39	120,289.24	120,289.24	419,472.40	419,472.40	419,472.40	2,725,730.17	875,737.74	
		Supplies	68,806.86	6,05%	3,97%	303,202.22	240,254.37	170,540.40	112,250.02	137,690.39	120,289.24	120,289.24	419,472.40	419,472.40	419,472.40	2,725,730.17	875,737.74	
	5000		5,374,133.49	3,97%	4,31,449.04	902,875.07	185,786.10	204,188.35	207,789.65	207,789.65	0,00	576,550.38	576,550.38	576,550.38	576,550.38	4,776,972.95	597,189.54	
		Services/Other Operating	325,345.91	3,97%	4,31,449.04	902,875.07	185,786.10	204,188.35	207,789.65	207,789.65	0,00	576,550.38	576,550.38	576,550.38	576,550.38	4,776,972.95	597,189.54	
		Subtotal for SAICS Reporting Object Codes 4000-5999	8,775,901.40	393,952.57	497,572.74	734,651.26	1,142,929.44	359,328.50	316,438.37	345,841.04	698,636.62	698,636.62	996,022.78	996,022.78	996,022.78	7,502,703.12	1,272,889.28	
	6000		1,437,112.05	0,00%	5,72%	87,222.82	0,00	0,00	200,000.00	200,000.00	172,526.30	172,526.30	172,526.30	172,526.30	172,526.30	1,369,910.32	67,201.73	
		Capital Outlay	1,437,112.05	0,00%	5,72%	87,222.82	0,00	0,00	200,000.00	200,000.00	172,526.30	172,526.30	172,526.30	172,526.30	172,526.30	1,369,910.32	67,201.73	
	7000		2,954,012.83	44,982.00	44,982.00	90,381.00	90,381.00	138,148.00	138,148.00	138,148.00	444,022.06	444,022.06	444,022.06	300,000.00	444,022.06	2,740,639.24	113,374.89	
		Other Outp	2,954,012.83	44,982.00	44,982.00	90,381.00	90,381.00	138,148.00	138,148.00	138,148.00	444,022.06	444,022.06	444,022.06	300,000.00	444,022.06	2,740,639.24	113,374.89	
		TOTAL DISBURSEMENTS	48,659,930.31	1,434,648.71	3,399,928.90	3,873,838.77	4,192,785.70	3,252,042.91	1,270,367.95	5,383,462.12	3,448,940.28	4,048,990.08	4,218,481.29	4,121,755.89	4,325,856.53	42,893,995.10	5,187,425.21	
		NET INCOME	(473,371.53)	275,732.90	(1,746,587.82)	768,824.07	(791,274.39)	(472,210.92)	4,517,833.00	(2,003,642.24)	(855,523.81)	701,322.08	(18,012.77)	(1,204,526.49)	460,904.85			

OBJ.	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
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	P E R I O D I C A L Y E A R														
Cash On Hand June 30th	9110	13,411,182.35	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100.00%
Revolving Cash	9130	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	6,000.00
Accounts Receivable	9200	1,152,298.05	53%	5%	23%	37%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	100%	0%
Prepaid Expenditures	9310	631.55	-47502%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Stores	9320	23,066.27	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	23,066.27
Pre-Paid Expenditures	9330	815.00	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	815.00
Accounts Payable Tax Liability	9503	2,351.36	-8%	100%	33%	-10%	23%	23%	23%	23%	23%	23%	23%	100%	0%
Accounts Payable	9510	(389,009.90)	91%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
Health & Welfare Holding	9524	0.00	(166,635.53)	(122,830.49)	10,897.44	28,838.79	28,838.79	28,838.79	28,838.79	28,838.79	28,838.79	28,838.79	28,838.79	100%	0%
Unemployment Holding	9525	0.00	422.07	1,127.35	(1,551.62)	(145.13)	(145.13)	(145.13)	(145.13)	(145.13)	(145.13)	(145.13)	(145.13)	100%	0%
Workers' Comp. Holding	9526	0.00	15,065.36	40,143.81	41,344.06	(17,251.63)	(17,251.63)	(17,251.63)	(17,251.63)	(17,251.63)	(17,251.63)	(17,251.63)	(17,251.63)	100%	0%
Due To Other Funds	9610	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
OPEB Retiree Benefits	9530	0.00	5,465.10	14,983.94	15,196.70	(8,349.93)	(8,349.93)	(8,349.93)	(8,349.93)	(8,349.93)	(8,349.93)	(8,349.93)	(8,349.93)	100%	0%
Deferred Revenue	9650	(162,504.56)	(162,504.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100%	0%
<b>TOTAL PRIOR YEAR</b>		<b>14,070,840.72</b>	<b>(442,893.64)</b>	<b>(37,209.05)</b>	<b>370,869.22</b>	<b>(6,853.03)</b>	<b>(6,853.03)</b>	<b>(6,853.03)</b>	<b>(6,853.03)</b>	<b>(6,853.03)</b>	<b>(6,853.03)</b>	<b>(6,853.03)</b>	<b>(6,853.03)</b>	<b>630,582.10</b>	<b>0.00</b>

ENDING CASH	13,244,231.61	11,469,434.14	12,598,087.43	12,100,882.04	11,821,598.09	16,132,578.06	14,122,082.79	13,460,337.70	14,154,808.73	14,129,840.93	12,916,581.44	13,872,813.12
Beginning Fund Balance July 1, 2014	14,070,840.72	14,070,840.72	14,070,840.72	14,070,840.72	14,070,840.72	14,070,840.72	14,070,840.72	14,070,840.72	14,070,840.72	14,070,840.72	14,070,840.72	14,070,840.72
Change in Fund Balance	(473,371.53)	(473,371.53)	(473,371.53)	(473,371.53)	(473,371.53)	(473,371.53)	(473,371.53)	(473,371.53)	(473,371.53)	(473,371.53)	(473,371.53)	(473,371.53)
Estimated Fund Balance June 30, 2015	13,597,469.19	13,597,469.19	13,597,469.19	13,597,469.19	13,597,469.19	13,597,469.19	13,597,469.19	13,597,469.19	13,597,469.19	13,597,469.19	13,597,469.19	13,597,469.19