

Central Union High
School District

2015-2016

2nd Interim Report



Central Union High School District

March 8, 2016

Second Interim Report

2015-2016



Central Union High School District

Second 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 Second Interim Report meets the Ed Code requirements. The first pages of the fund document identifies revenues and expenditures at a summary level followed by additional documents that disclose the details behind the revenues and expenditures. The Central Union High School District is stating a Positive Certification for its 2015-16 Second Interim Report.

Second Interim Report - Budget Overview

In order to develop the District's Second 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 additional reports (Interim Reports) to the Board of Trustees which are essentially updates to the Budget. The Second Interim Report is presented in March and includes two 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

State Information

The Local Control Funding Formula (LCFF) gap funding percentage for 2015-16 came has now been adjusted upward from 51.52% to 51.97%. This is due to the updated Department of Finance information included in the Governor's proposed 2016-17 State Budget. Based on this figure, the projected increase in State funding for the Central Union High School District increased by approximately \$73,000 dollars over what was originally estimated in the District First Interim Report. Ultimately, the Governor provided a total of \$6.0 Billion in additional LCFF funds through the LCFF for schools in 2015-16. 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 district's 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 75.79%. This average percentage includes the 2015 October CALPADS enrollment snapshot taken on October 7, 2015. The District has certified this final count with the California Department of Education.

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 adjusted 51.97% gap funding 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 a little over \$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 4,120 or an increase of 1.45%.

ADA (average daily attendance) is the most important part of the District's income as this funding accounts for **92.7%** of the total Unrestricted General Fund revenues. Even small fluctuations in the District's ADA can mean tens of thousands of dollars as a gain or loss in terms of revenue. 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 to see if it comes within budget. A 1% fluctuation in district attendance equates to a gain or loss of **\$406,188**. 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%**.

The District is predicting its 2015-16 P-2 ADA based on using a four year average attendance percentage times the 2015-16 enrollment figure of 4,120. However, the District will continue to conservatively budget the 2014-15 P-2 ADA figure 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 October 2015 enrollment figure of 4120.

Table 1

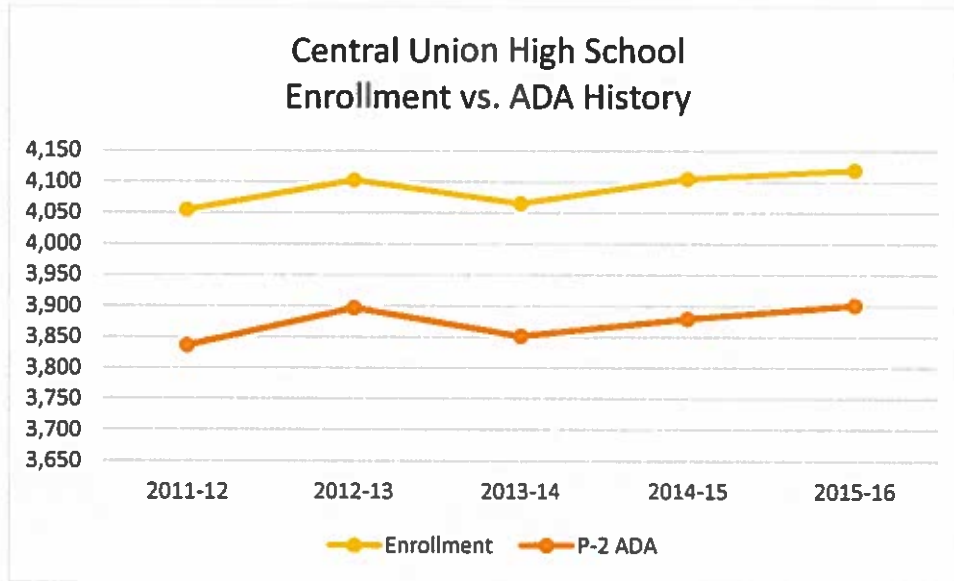


Table 2 below is the same ADA-to --Enrollment history that provides the attendance and enrollment figures by year for the District. As mentioned above, the District will use the 2014-15 P-2 ADA for State Aid funding until the actual 2015-16 P-2 has been determined in April 2016. The table below includes the 2015-16 enrollment count and the projected P-2 ADA for 2015-16.

Table 2		2011-12	2012-13	2013-14	2014-15	2015-16
CALPADS Enrollment (October Snapshot)		4,056	4,104	4,066	4,106	4,120
Change in Enrollment		47	48	(38)	40	14
Percentage Change		1.17%	1.18%	-0.93%	0.98%	0.34%
P-2 Actual Attendance		3,836.28	3,897.91	3,852.10	3,880.28	3,901.68
Change in ADA Attendance P/Y		(9)	62	(46)	28	21
Percentage Change		-0.24%	1.61%	-1.18%	0.73%	0.55%
P-2 Actual Attendance as a % of CALPADS Enrollment		94.58%	94.98%	94.74%	94.50%	94.70%

SECOND INTERIM 2015-2016 VARIANCE REPORT

The Central Union High School District's Second Interim Report is based on the revenues and expenses thru the fiscal period ending January 31, 2016. The variance analysis compares data in the interim report to data reported in the approved First Interim Budget presented to the Board of Trustees in December, 2015.

UNRESTRICTED GENERAL FUND

REVENUE VARIANCE

1. LCFF funding decreased by \$<374,726>. The reason for the decrease is that the Imperial County Office of Education (ICOE) is now categorizing some of the students as "Probation Referred" which previously had been classified as "District of Resident" students. The ICOE will now receive less LCFF pass-through funding since these particular students will no longer be counted as part of our District LCFF. The ICOE will receive funding from another source for these students.
2. Federal and Other State Revenues remained constant.
3. Other Local Revenue decreased by <\$5,000>. This decrease is a result of an adjustment to possible Southwest High School Theatre receipts. It is anticipated that the revenues from the use of the theatre will be lower than expected.

Overall, Unrestricted Revenues decreased by \$<379,726> or 0.8%

EXPENDITURE VARIANCE

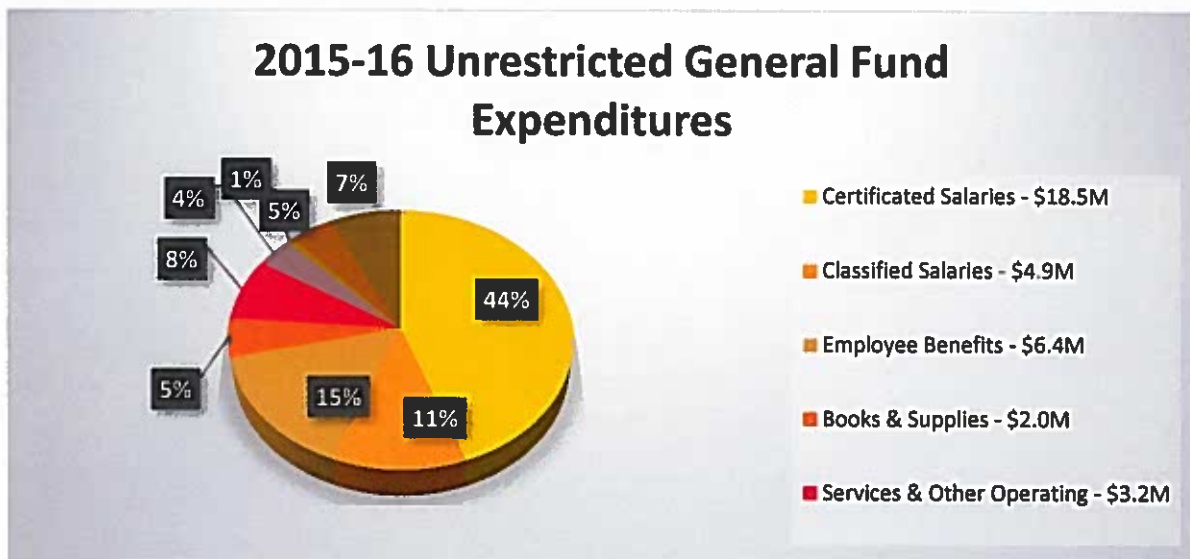
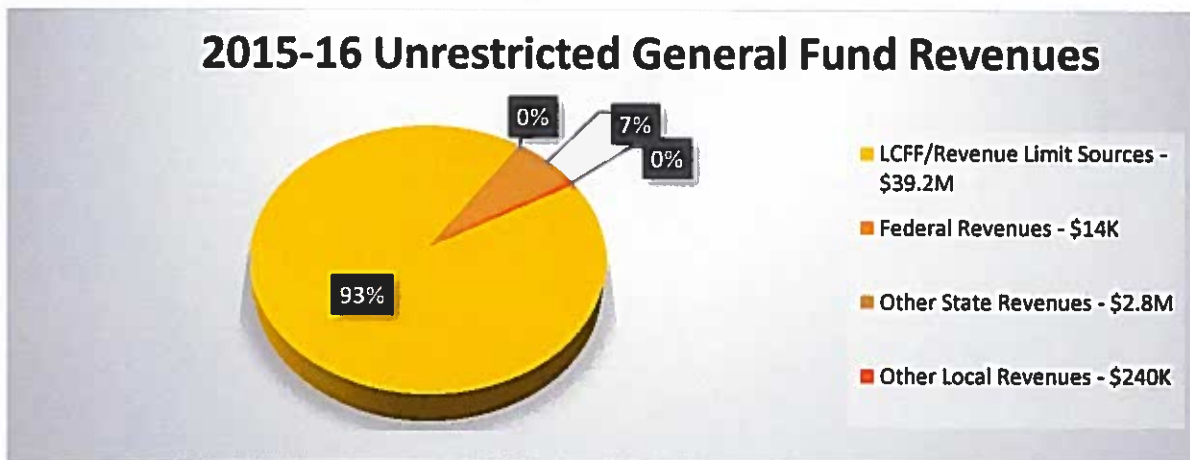
1. Certificated Salaries decreased by <\$177,198> compared to the First Interim Budget. This decrease is primarily due to moving Adult Education salary cost from the General Fund Unrestricted budget to the Adult Education Fund - Fund 110. The Adult Education Program is now funded from the Adult Education Block Grant instead of from the District's LCFF.
2. Classified Salaries decrease by <\$56,813>. This decrease is also attributable to the shift in Adult Education salary costs from the General Fund Unrestricted budget to the Adult Education Fund.
3. Employee Benefits increased by \$82,773. The budget was updated to include the Health & Welfare costs for positions included in the Local Control Accountability Plan.
4. Books and Supplies increased by \$299,901. One of the reasons for this increase is due to the increase in the technology supply budget. The District has continued to move forward with site technology improvements including wiring and equipment replacement. Also, the Athletics Special Projects Grant dollars were transferred from funds originally budgeted in Services and Other Operating Expenditures (5000).
5. Services and Other Operating Expenses decreased by \$<149,296>. This decrease is mainly due to adjustments based on the shift of the Athletic Special Project Grant from this category to the Books and Supplies category. Other modifications includes shifting previous Adult Education costs to its own fund – Adult Education Fund 110.

6. Capital Outlay increased by \$260,488. This category was adjusted to include the cost of purchasing two vans and the payment of the new Special Education bus. These items were not previously budget.
7. Other Outgo decreased by <\$447,825>. This decrease is based on the adjustment of "District of Resident" ADA that affects the pass-through funds to ICOE. Some students are no longer categorized as before but are now included in the ICOE program as Probation Referred students. Here, revenue decreased that would normally be passed on to ICOE so hence the pass-through transfer also decreased.
8. Transfers of Indirect Cost increased by \$22,964. The increase is based on adding the two new grants into the budget. The Educator Effectiveness Block Grant and the Career Technical Education Incentive Grant Reduction in indirect costs is due to the decrease in certain expenditures within the General Fund budget.

Overall Unrestricted Expenditures decreased by <\$210,936>

Other Financial Sources/Uses category decreased by <\$23,427>. This decrease is due to a decrease in the projected contributions to the Special Education Program based on a projected increase in funding to the program. Other areas of contributions like Title I and Routine Restricted Maintenance increased which netted the \$23,427 decrease.

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.



RESTRICTED GENERAL FUND

REVENUE VARIANCE

1. Federal revenues increased by \$27,182. This increase is due to our update notification on the Title I Migrant award.
2. Other State revenues increased by \$640,341. This increase was based on adding the new Educator Effectiveness Block Grant and the new Career Technical Education Incentive Grant (CTE).
3. Other Local revenue increased by \$58,020. This increase is a result of updating the AB 602 Special Education funding at P-1.

Overall, Restricted Revenues increased by +\$745,542 or 14.6%

EXPENDITURE VARIANCE

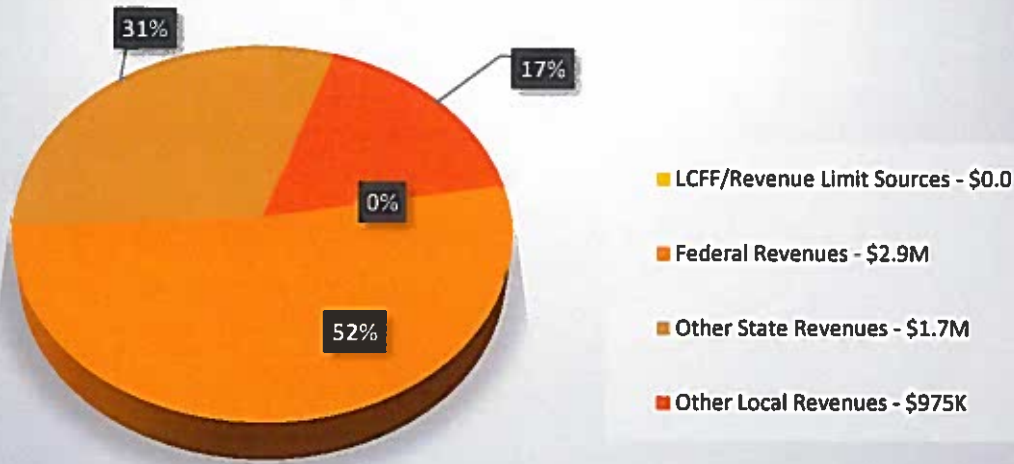
1. Certificated Salaries increased by \$157,765. This increase is primarily due to adding the new Educator Effectiveness Grant and the Career Technical Education Incentive Grant.
2. Classified Salaries increase by \$11,835. This increase is attributable to the increase in updated award amount for the Title I Migrant Program.
3. Employee Benefits increase by \$37,647. The budget was adjusted to include the salary statutory benefits for the new Educator Effectiveness and Career Tech. Incentive Grants.
4. Books and Supplies increased by \$209,866. The increase is primarily due to adding a material/supply budget for the new Career Technical Education grant.
5. Services and Other Operating Expenses increased by \$205,184. Again, this increase is mainly due to adding a budget for both Educator Effectiveness and Career Tech. Inc. Grant.
6. Capital Outlay increase by \$72,038. The increase is based on adjusting the budget to include equipment that is proposed to be purchased for the CTE Grant.
7. Transfers of Indirect Cost increased by \$22,964. The increase is based on adding the two new grants into the budget. The Educator Effectiveness Block Grant and the Career Technical Education Incentive Grant Reduction in indirect costs is due to the decrease in certain expenditures within the General Fund budget.

Overall Restricted Expenditures increased by \$717,300 or 8.0%

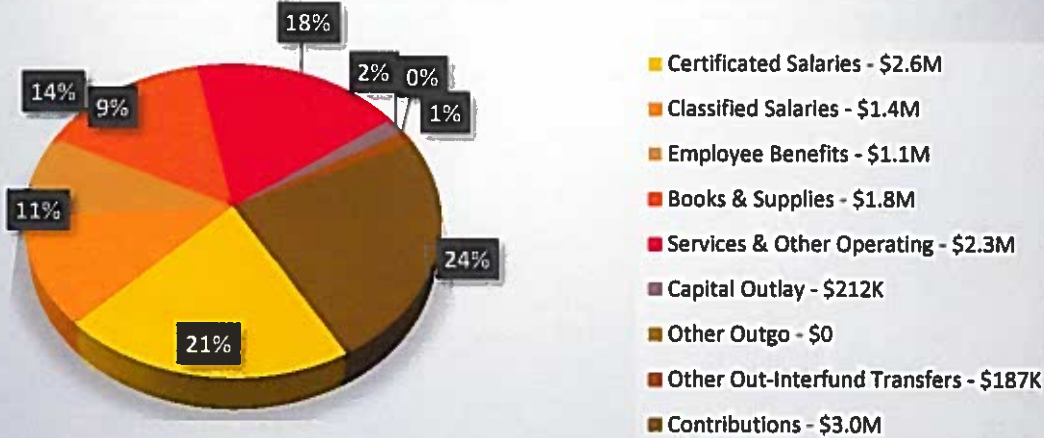
Other Financial Sources/Uses category decreased by <\$23,427>. This decrease is due to a decrease in the projected contributions to the Special Education Program based on a projected increase in funding for the program. Other areas of contributions like Title I and Routine Restricted Maintenance increased which netted the \$23,427 decrease.

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

The District is projecting increases in the Unrestricted General Fund reserves by \$352,718 for 2015-2016. The District is also anticipating a deficit in the Restricted Ending Fund Balance by <\$1,006,636>. Total General Fund Ending Fund Balance for 2015-16 is projected to be \$13,416,922 for which \$574,592 is designated as Restricted Ending Balance.

MULTIYEAR FINANCIAL PROJECTION

The Multi-Year Projection (MYP) included with the Second Interim Report 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 welfare benefit increases during the next two years, as well as any other unanticipated expenditure increases, will 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 ongoing costs currently in place.

General Fund (01) Multiyear Financial Projection Summary (Unrestricted):

Components	2015-16	2016-17	2017-18
Revenues	\$ 39,233,942	\$ 39,192,304	\$ 39,970,571
Expenses	\$ 38,881,224	\$ 39,187,366	\$ 41,095,432
Excess/(Deficit)	\$ 352,718	\$ 4,938	\$ (1,124,861)
Beginning Balance	\$ 12,489,613	\$ 12,842,331	\$ 12,847,269
Ending Balance	\$ 12,842,331	\$ 12,847,269	\$ 11,722,408
GF (01) Unrestricted Reserves	26.4%	26.4%	23.3%

Currently, it is anticipated that the District will have a balanced budget in 2016-17 and a deficit in 2017-18. A major factor that affects this is the uncertainty of receiving one-time discretionary funds in the out years. Additionally, expenditures in the out years include the STRS and PERS annual increases which are estimated to be \$406,000 and \$528,000 for 2016-17 and 2017-18, respectively. The District's MYP projection for 2016-17 also includes the Governor's 2016-15 Proposed Budget gap percentage for the Local Control Funding Formula of 49.08%. This is up considerable from the previously anticipated gap percentage of 12.52%. Other budget adjustments include the estimated costs associated with proposed projects included in the Facility Improvement & Capital Renewal Plan.

CONCLUSION

Overall, the District's fiscal position is stable. The Legislative Analyst's Office forecasts surpluses in the State's budget over the next five (5) fiscal years which would be in line with providing the additional funding needed for districts to reach their LCFF target. Until we realize any increases in revenues, we must continue to be prudent as the Local Control Funding Formula continues to be rolled out.

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: March 08, 2016

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

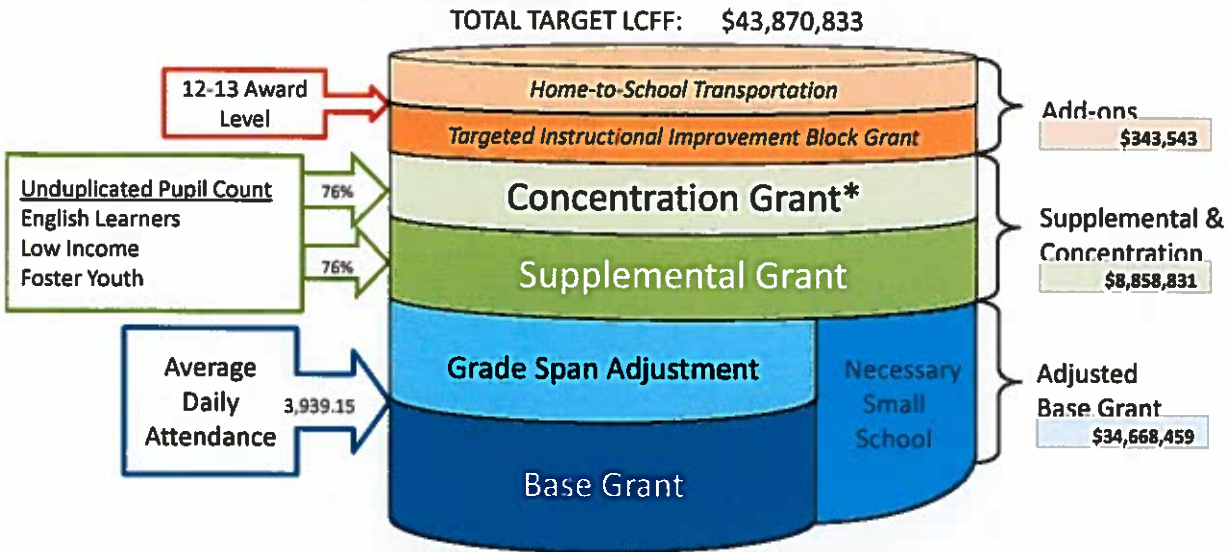
ADA

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)
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)	3,857.07	3,880.28	3,880.28	3,880.41	0.13	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,857.07	3,880.28	3,880.28	3,880.41	0.13	0%
5. District Funded County Program ADA						
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%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	92.95	104.36	104.36	104.36	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,950.02	3,984.64	3,984.64	3,984.77	0.13	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

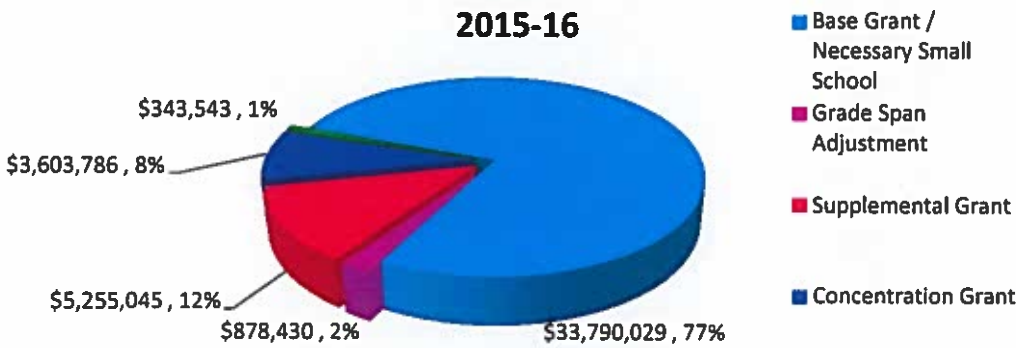
LCFF

Components of LCFF Target Entitlement

	2015-16	
Base Grant / Necessary Small School	\$ 33,790,029	3,939.15 ADA
Grade Span Adjustment	\$ 878,430	
Supplemental Grant	\$ 5,255,045	76%
Concentration Grant	\$ 3,603,786	76%
Add-ons (TIIBG & Transportation)	\$ 343,543	
Total	\$ 43,870,833	

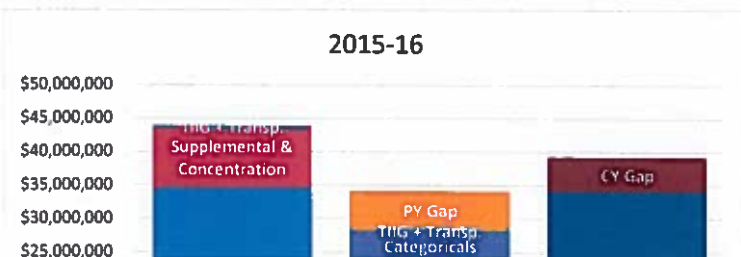


*Unduplicated Pupil Percentage must be above 55%



2015-16 Funding Components

Component	Target	Floor	Funded
Base + Grade Span Adj.	\$ 34,668,459		
Supplemental & Concentration	\$ 8,858,831		
Revenue Limit / Necessary Small School		\$ 23,872,864	
Categoricals		\$ 4,098,559	
TIIG + Transp.	\$ 343,543	\$ 343,543	
PY Gap		\$ 5,788,148	
Floor			\$ 34,103,114
CY Gap			\$ 5,076,284



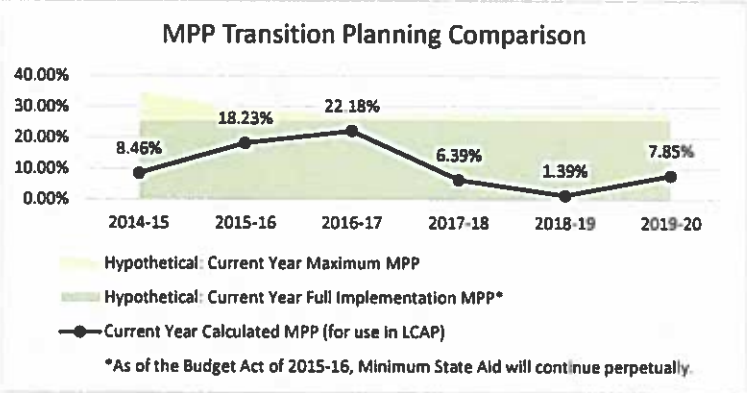
Central Union High (63115)
LOCAL CONTROL FUNDING FORMULA



MPP Transition Planning Comparison

	2014-15	2015-16	2016-17	2017-18
Current Year Calculated MPP (for use in LCAP)	8.46%	18.23%	22.18%	6.39%
Hypothetical: Current Year Maximum MPP	34.90%	29.55%	27.71%	27.84%
Hypothetical: Current Year Full Implementation MPP*	25.41%	25.55%	25.71%	25.85%

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



Ratio Allocation of Phase-In Funding

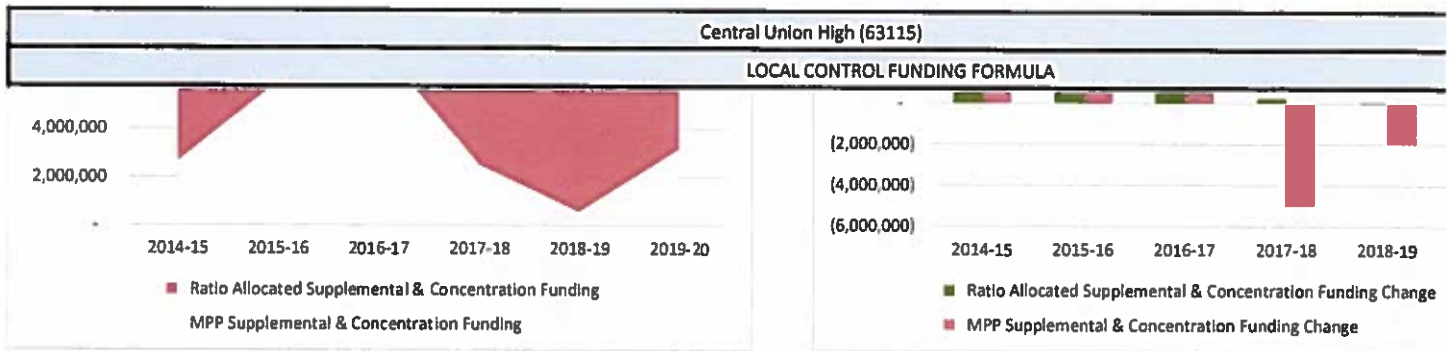
	2013-14	2014-15	2015-16	2016-17	2017-18
Target less add-ons	\$ 43,146,812	\$ 43,537,629	\$ 43,527,290	\$ 43,782,257	\$ 44,770,408
Floor & Gap less add-ons	\$ 30,068,500	\$ 34,103,166	\$ 38,835,855	\$ 41,262,956	\$ 42,229,597
Funding Ratio	69.69%	78.33%	89.22%	94.25%	94.32%

Component Allocation During Phase-In

	2013-14	2014-15	2015-16	2016-17	2017-18
Phase-In Funding	\$ 30,412,043	\$ 34,446,709	\$ 39,179,398	\$ 41,606,499	\$ 42,573,140
Ratio* Allocated Components:	69.69%	78.33%	89.22%	94.25%	94.32%
Adjusted Base Grant	\$ 24,023,857	\$ 27,192,688	\$ 30,931,841	\$ 32,824,708	\$ 33,554,434
Supplemental Funding	3,614,630	4,110,991	4,688,649	4,990,012	5,115,038
Concentration Funding	2,430,013	2,799,487	3,215,365	3,448,236	3,560,125
Add-ons (TIIG, Transp.)	343,543	343,543	343,543	343,543	343,543
<i>Ratio Allocated Supplemental & Concentration Funding</i>	<i>6,044,643</i>	<i>6,910,478</i>	<i>7,904,013</i>	<i>8,438,248</i>	<i>8,675,163</i>
<i>Ratio Allocated Supplemental & Concentration Funding Change</i>		<i>865,835</i>	<i>993,535</i>	<i>534,234</i>	<i>236,915</i>
Minimum Proportionality Percentage (MPP) Allocated Components:					
Adjusted Base Grant	\$	\$ 31,785,911	\$ 33,191,044	\$ 34,114,639	\$ 40,038,414
MPP Supplemental & Concentration Funding		2,660,798	5,988,354	7,491,860	2,534,726
Add-ons (TIIG, Transp.)		343,543	343,543	343,543	343,543
<i>MPP Supplemental & Concentration Funding Change</i>		<i>2,660,798</i>	<i>3,327,556</i>	<i>1,503,506</i>	<i>(4,957,134)</i>

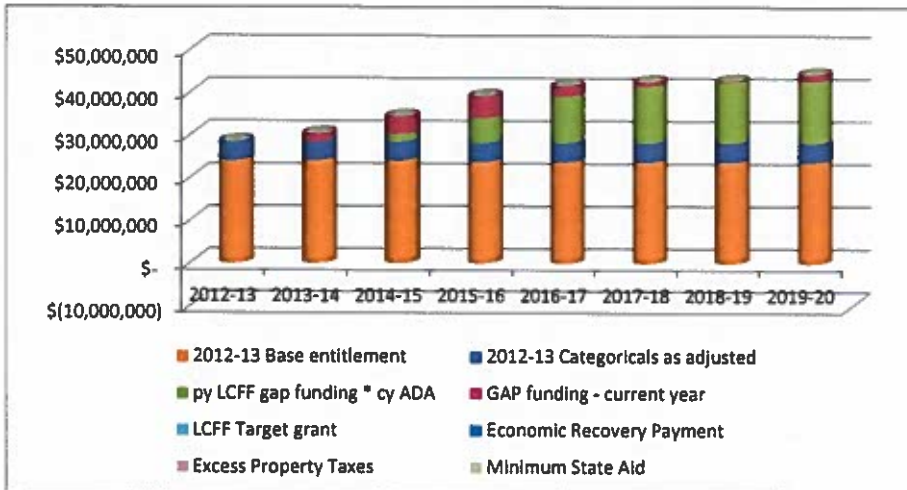
*Ratio allocation represents one computational methodology to disaggregate phase-in funding into comparable target funding categories. The state has not adopted a standard methodology, and to be used as an official basis.





If MPP Supplemental & Concentration funding appears low when compared to Ratio Allocated Supplemental & Concentration funding, verify that all appropriate services per 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 calculation.**

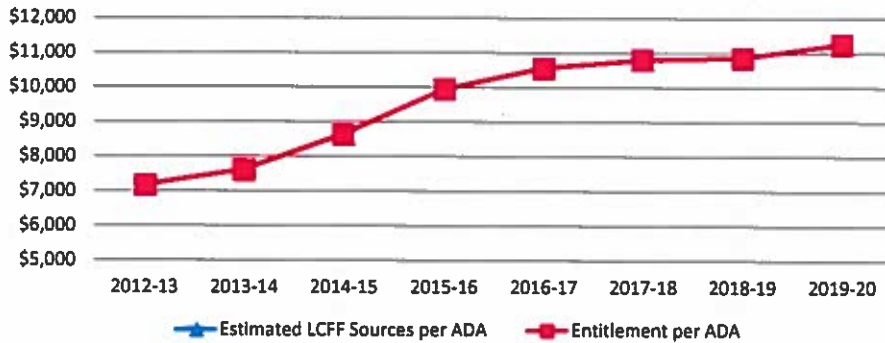
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Excess Property Taxes	\$ -	\$ -	\$ (0)	\$ 0	\$ 0	\$ 0
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 1,783,693	\$ 4,074,249	\$ 5,076,284	\$ 2,428,266	\$ 966,659
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 1,780,958	\$ 5,788,148	\$ 10,864,054	\$ 13,292,302
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	\$ 23,872,864	\$ 23,872,077	\$ 23,872,077
Total General Purpose Funding	\$ 28,578,416	\$ 30,412,043	\$ 34,446,709	\$ 39,179,398	\$ 41,606,499	\$ 42,573,140
Calculator tab: Recap total LCFF Proof	\$ 28,578,416 TRUE	\$ 30,412,043 TRUE	\$ 34,446,709 TRUE	\$ 39,179,398 TRUE	\$ 41,606,499 TRUE	\$ 42,573,140 TRUE



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

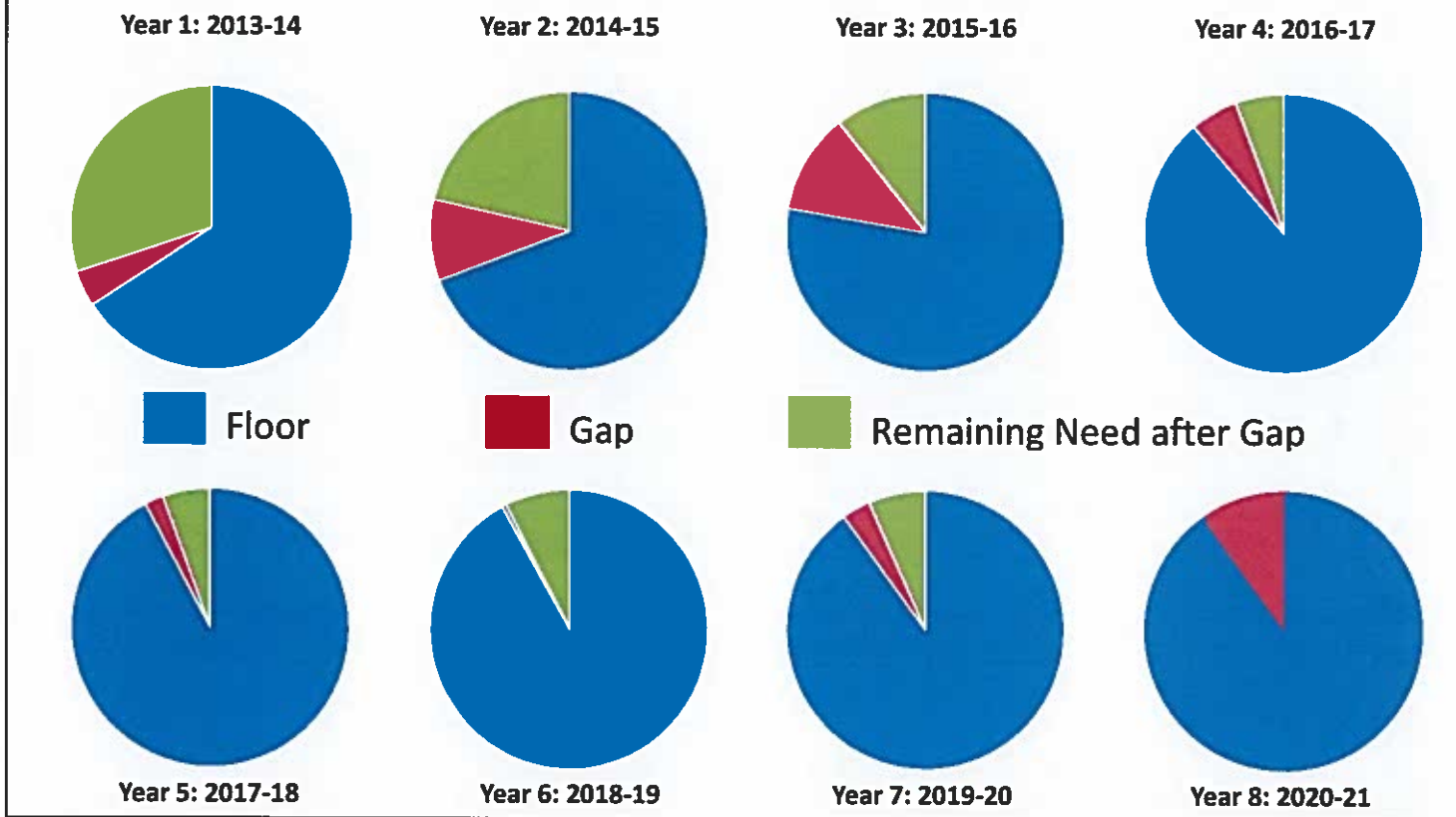
LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Funded ADA	3,982.62	3,990.86	3,984.78	3,939.15	3,939.02	3,939.02
Estimated LCFF Sources per ADA	\$ 7,175.78	\$ 7,620.42	\$ 8,644.57	\$ 9,946.16	\$ 10,562.65	\$ 10,808.05
Net Change per ADA		\$ 444.64	\$ 1,024.15	\$ 1,301.59	\$ 616.50	\$ 245.40
Net Percent Change		6.20%	13.44%	15.06%	6.20%	2.32%
Estimated LCFF Entitlement per ADA	\$ 7,175.78	\$ 7,620.42	\$ 8,644.57	\$ 9,946.16	\$ 10,562.65	\$ 10,808.05
Net Change per ADA		\$ 444.64	\$ 1,024.15	\$ 1,301.59	\$ 616.50	\$ 245.40
Net Percent Change		6.20%	13.44%	15.06%	6.20%	2.32%



Central Union High (63115)					
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	\$ 43,870,833	\$ 44,125,800	\$ 45,113,951
Floor	28,628,350	30,372,460	34,103,114	39,178,233	41,606,481
Remaining Need (before Gap)	14,862,005	13,508,712	9,767,719	4,947,567	3,507,470
Current Year Gap Funding	1,783,693	4,074,249	5,076,284	2,428,266	966,659
Remaining Need after Gap (informational only)	13,078,312	9,434,463	4,691,435	2,519,301	2,540,811

**Local Progress Towards Full LCFF Implementation:
Central Union High**

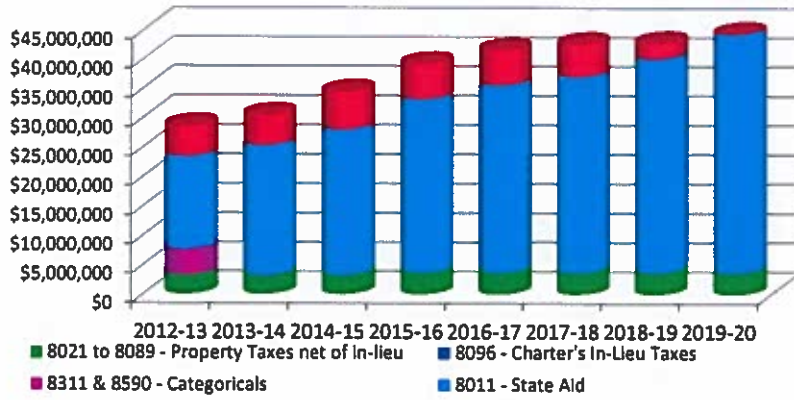


	Components of LCFF By Object Code					
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
8011 - State Aid	\$ 15,780,059	\$ 22,256,763	\$ 24,884,558	\$ 29,650,967	\$ 32,096,923	\$ 33,541,005
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	4,442,102	-	-	-	-	-
8012 - EPA	5,193,290	5,108,847	6,439,121	5,986,874	5,968,019	5,490,578
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes net of in-lieu	3,162,965	3,046,433	3,123,031	3,541,557	3,541,557	3,541,557
8096 - Charter's In-Lieu Taxes	-	-	-	-	-	-
TOTAL FUNDING	\$ 28,578,416	\$ 30,412,043	\$ 34,446,709	\$ 39,179,398	\$ 41,606,499	\$ 42,573,140
Excess Taxes	\$ -	\$ -	\$ (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	\$	34,446,709	\$	39,179,398	\$	41,606,499	\$	42,573,140
Excess Taxes		-		-		(0)		0		0		0
Minimum EPA		-		-		0		-		-		-
Proof Total all Sources	\$	28,578,416	\$	30,412,043	\$	34,446,709	\$	39,179,398	\$	41,606,499	\$	42,573,140
		TRUE		TRUE		TRUE		TRUE		TRUE		TRUE

General Fund

2015-16 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

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)
A. REVENUES								
1) LCFF Sources		8010-8099	39,676,492.00	39,554,124.00	22,194,165.22	39,179,398.00	(374,726.00)	-0.9%
2) Federal Revenue		8100-8299	13,616.00	13,616.00	130,980.54	13,616.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,195,165.80	2,809,411.44	2,162,872.41	2,809,411.44	0.00	0.0%
4) Other Local Revenue		8600-8799	1,079,818.00	245,000.00	154,589.25	240,000.00	(5,000.00)	-2.0%
5) TOTAL REVENUES			41,968,891.80	42,622,151.44	24,642,607.42	42,242,425.44		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,834,072.16	18,741,817.85	11,613,137.22	18,564,619.60	177,198.25	0.9%
2) Classified Salaries		2000-2999	4,557,577.55	4,880,247.17	3,131,840.89	4,823,434.41	56,812.76	1.2%
3) Employee Benefits		3000-3999	6,481,734.15	6,395,465.65	3,901,203.48	6,478,238.21	(82,772.56)	-1.3%
4) Books and Supplies		4000-4999	1,279,531.10	1,760,613.57	934,868.08	2,060,515.03	(289,901.46)	-17.0%
5) Services and Other Operating Expenditures		5000-5999	2,794,162.95	3,327,488.85	1,940,071.16	3,178,192.57	149,296.28	4.5%
6) Capital Outlay		6000-6999	216,200.00	1,296,960.69	135,446.13	1,557,448.43	(260,487.74)	-20.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,864,814.55	1,026,939.39	491,279.00	579,114.14	447,825.25	43.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(248,538.92)	(261,874.61)	(26,844.45)	(284,839.54)	22,964.93	-8.8%
9) TOTAL EXPENDITURES			35,779,563.54	37,187,658.56	22,121,001.51	36,956,722.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			6,187,338.26	5,454,492.88	2,521,605.91	5,285,702.59		
D. OTHER FINANCING SOURCES/USES								
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	1,924,500.90	1,415,000.00	1,924,500.90	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)	(3,032,910.48)	0.00	(3,009,483.93)	23,426.55	-0.8%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,492,174.98)	(4,956,411.38)	(1,415,000.00)	(4,932,984.83)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,695,163.28	498,081.50	1,106,605.91	352,717.76		
F. FUND BALANCE, RESERVES								
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	12,987,694.51		12,842,330.77		
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		9718	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	12,958,628.24		12,813,264.50		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2015-16 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

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)
A. REVENUES								
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	2,917,898.86	667,047.75	2,945,080.53	27,181.67	0.9%
3) Other State Revenue		8300-8599	734,139.25	1,119,372.83	745,481.94	1,759,713.89	640,341.06	57.2%
4) Other Local Revenue		8600-8799	929,470.34	917,135.65	811,172.97	975,158.20	58,020.55	6.3%
5) TOTAL, REVENUES			4,541,438.31	4,954,407.34	2,023,702.66	5,679,950.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,428,722.27	2,480,317.06	1,553,034.57	2,638,082.06	(157,765.00)	-6.4%
2) Classified Salaries		2000-2999	1,340,029.69	1,428,493.83	959,145.04	1,440,328.87	(11,835.04)	-0.8%
3) Employee Benefits		3000-3999	1,004,327.29	1,057,862.37	655,679.78	1,095,509.33	(37,646.96)	-3.6%
4) Books and Supplies		4000-4999	743,135.81	1,640,854.34	550,271.01	1,850,720.54	(209,866.20)	-12.8%
5) Services and Other Operating Expenditures		5000-5999	1,821,897.17	2,066,644.64	1,212,960.63	2,271,828.20	(205,183.56)	-9.9%
6) Capital Outlay		6000-6999	140,151.36	140,151.36	37,835.09	212,189.36	(72,038.00)	-51.4%
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	157,526.68	164,447.25	26,844.45	187,412.16	(22,964.93)	-14.0%
9) TOTAL, EXPENDITURES			7,635,790.25	8,978,770.85	4,895,770.57	9,896,070.54		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,094,351.94)	(4,024,363.51)	(2,972,067.91)	(4,016,119.92)		
D. OTHER FINANCING SOURCES/USES								
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	3,032,910.48	0.00	3,009,483.93	(23,426.55)	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,698,628.93	3,032,910.48	0.00	3,009,483.93		

2015-16 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(395,723.01)	(991,453.03)	(2,972,067.91)	(1,006,635.99)		
F. FUND BALANCE, RESERVES								
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	589,774.68		574,591.72		
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	589,774.69		574,591.73		
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		9790	(7,065.44)	(0.01)		(0.01)		

2015-16 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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)
A. REVENUES								
1) LCFF Sources		8010-8099	39,678,492.00	39,554,124.00	22,194,165.22	39,179,398.00	(374,726.00)	-0.9%
2) Federal Revenue		8100-8299	2,891,444.72	2,931,514.86	798,028.29	2,958,696.53	27,161.67	0.9%
3) Other State Revenue		8300-8599	1,929,305.05	3,928,784.27	2,908,354.35	4,569,125.33	640,341.06	16.3%
4) Other Local Revenue		8600-8799	2,009,088.34	1,162,135.65	765,762.22	1,215,156.20	53,020.55	4.6%
5) TOTAL, REVENUES			46,508,330.11	47,576,558.78	28,666,310.08	47,922,376.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,262,794.43	21,222,134.91	13,166,171.79	21,202,701.66	19,433.25	0.1%
2) Classified Salaries		2000-2999	5,897,607.24	6,308,741.00	4,090,985.93	6,263,763.28	44,977.72	0.7%
3) Employee Benefits		3000-3999	7,486,061.44	7,453,328.02	4,556,883.26	7,573,747.54	(120,419.52)	-1.6%
4) Books and Supplies		4000-4999	2,022,666.91	3,401,467.91	1,485,139.09	3,911,235.57	(509,767.66)	-15.0%
5) Services and Other Operating Expenditures		5000-5999	4,616,060.12	5,394,133.49	3,153,031.79	5,450,020.77	(55,887.28)	-1.0%
6) Capital Outlay		6000-6999	356,351.36	1,437,112.05	173,261.22	1,769,637.79	(332,525.74)	-23.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,864,814.55	1,026,939.39	491,279.00	579,114.14	447,825.25	43.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(91,012.26)	(97,427.36)	0.00	(97,427.36)	0.00	0.0%
9) TOTAL, EXPENDITURES			43,415,343.79	46,146,429.41	27,116,772.08	46,652,793.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			3,092,986.32	1,430,129.37	(450,462.00)	1,269,582.67		
D. OTHER FINANCING SOURCES/USES								
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	1,924,500.90	1,415,000.00	1,924,500.90	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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,793,546.05)	(1,923,500.90)	(1,415,000.00)	(1,923,500.90)		

2015-16 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,299,440.27	(493,371.53)	(1,865,462.00)	(653,918.23)		
F. FUND BALANCE, RESERVES								
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	13,577,469.19		13,416,922.49		
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	589,774.69		574,591.73		
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	12,958,628.24		12,813,264.50		
Unassigned/Unappropriated Amount		9790	(7,065.44)	(0.01)		(0.01)		

Multi-year Projections

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	39,179,398.00	6.19%	41,606,499.00	2.32%	42,573,140.00
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	-80.57%	545,805.28	2.13%	557,430.94
4. Other Local Revenues	8600-8799	240,000.00	0.00%	240,000.00	0.00%	240,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,000.00	-100.00%	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	(3,009,483.93)	6.33%	(3,200,000.00)	6.25%	(3,400,000.00)
6. Total (Sum lines A1 thru A5c)		39,233,941.51	-0.11%	39,192,304.28	1.99%	39,970,570.94
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,564,619.60		18,813,385.50
b. Step & Column Adjustment				248,765.90		252,099.37
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,564,619.60	1.34%	18,813,385.50	1.34%	19,065,484.87
2. Classified Salaries						
a. Base Salaries				4,823,434.41		4,879,868.59
b. Step & Column Adjustment				56,434.18		57,094.46
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,823,434.41	1.17%	4,879,868.59	1.17%	4,936,963.05
3. Employee Benefits	3000-3999	6,478,238.21	7.77%	6,981,920.57	9.08%	7,615,783.74
4. Books and Supplies	4000-4999	2,060,515.03	-7.26%	1,911,006.00	2.52%	1,959,163.35
5. Services and Other Operating Expenditures	5000-5999	3,178,192.57	-3.25%	3,075,030.67	2.52%	3,152,521.44
6. Capital Outlay	6000-6999	1,557,448.43	-8.25%	1,428,953.24	2.52%	1,464,962.86
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	579,114.14	12.51%	651,540.56	2.20%	665,891.33
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(284,839.54)	0.00%	(284,839.54)	0.00%	(284,839.54)
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)		38,881,223.75	0.79%	39,187,366.49	4.87%	41,095,432.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		352,717.76		4,937.79		(1,124,861.06)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,489,613.01		12,842,330.77		12,847,268.56
2. Ending Fund Balance (Sum lines C and D1)		12,842,330.77		12,847,268.56		11,722,407.50
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
c. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,813,264.50		12,818,202.29		11,693,341.23
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,842,330.77		12,847,268.56		11,722,407.50

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,813,264.50		12,818,202.29		11,693,341.23
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)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		12,813,264.50		12,818,202.29		11,693,341.23
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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00% +		0.00%	0.00
2. Federal Revenues	8100-8299	2,945,080.53	0.00%	2,945,080.53	0.00%	2,945,080.53
3. Other State Revenues	8300-8599	1,759,713.89	0.47%	1,767,984.55	2.13%	1,805,642.62
4. Other Local Revenues	8600-8799	975,156.20	0.00%	975,156.20	0.00%	975,156.20
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	3,009,483.93	6.33%	3,200,000.00	6.25%	3,400,000.00
6. Total (Sum lines A1 thru A5c)		8,689,434.55	2.29%	8,888,221.28	2.67%	9,125,879.35
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,638,082.06		2,673,432.36
b. Step & Column Adjustment				35,350.30		35,823.99
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,638,082.06	1.34%	2,673,432.36	1.34%	2,709,256.35
2. Classified Salaries						
a. Base Salaries				1,440,328.87		1,457,180.72
b. Step & Column Adjustment				16,851.85		17,049.01
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,440,328.87	1.17%	1,457,180.72	1.17%	1,474,229.73
3. Employee Benefits	3000-3999	1,095,509.33	7.61%	1,178,844.60	10.22%	1,299,367.34
4. Books and Supplies	4000-4999	1,850,720.54	2.22%	1,891,806.54	2.52%	1,939,480.06
5. Services and Other Operating Expenditures	5000-5999	2,271,828.20	2.22%	2,322,762.79	2.52%	2,380,783.81
6. Capital Outlay	6000-6999	212,189.36	2.22%	216,899.96	2.52%	222,365.84
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	187,412.18	0.00%	187,412.18	0.00%	187,412.18
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)				(465,026.15)		(1,087,015.96)
11. Total (Sum lines B1 thru B10)		9,696,070.54	-2.41%	9,462,813.00	-3.56%	9,125,879.35
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,006,635.99)		(574,591.72)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		1,581,227.71		574,591.72		0.00
2. Ending Fund Balance (Sum lines C and D1)		574,591.72		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	574,591.73		0.00		1,200,111.14
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)		0.00		(1,200,111.14)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		574,591.72		0.00		0.00

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
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.						
B.10 - Estimated EFB and C/O on Restricted						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	39,179,398.00	6.19%	41,606,499.00	2.32%	42,573,140.00
2. Federal Revenues	8100-8299	2,958,696.53	-0.46%	2,945,080.53	0.00%	2,945,080.53
3. Other State Revenues	8300-8599	4,569,125.33	-49.36%	2,313,789.83	2.13%	2,363,073.56
4. Other Local Revenues	8600-8799	1,215,156.20	0.00%	1,215,156.20	0.00%	1,215,156.20
5. Other Financing Sources						
a. Transfers In	8900-8929	1,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		47,923,376.06	0.33%	48,080,525.56	2.11%	49,096,450.29
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,202,701.66		21,486,817.86
b. Step & Column Adjustment				284,116.20		287,923.36
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	21,202,701.66	1.34%	21,486,817.86	1.34%	21,774,741.22
2. Classified Salaries						
a. Base Salaries				6,263,763.28		6,337,049.31
b. Step & Column Adjustment				73,286.03		74,143.47
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	6,263,763.28	1.17%	6,337,049.31	1.17%	6,411,192.78
3. Employee Benefits	3000-3999	7,573,747.54	7.75%	8,160,765.17	9.24%	8,915,151.08
4. Books and Supplies	4000-4999	3,911,235.57	-2.77%	3,802,812.54	2.52%	3,898,643.41
5. Services and Other Operating Expenditures	5000-5999	5,450,020.77	-0.97%	5,397,293.46	2.52%	5,533,305.25
6. Capital Outlay	6000-6999	1,769,637.79	-6.99%	1,645,853.20	2.52%	1,687,328.70
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	579,114.14	12.51%	651,540.56	2.20%	665,891.33
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				(465,026.15)		(1,087,015.96)
11. Total (Sum lines B1 thru B10)		48,577,794.29	0.15%	48,650,179.49	3.23%	50,221,311.35
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(653,918.23)		(569,653.93)		(1,124,861.06)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,070,840.72		13,416,922.49		12,847,268.56
2. Ending Fund Balance (Sum lines C and D1)		13,416,922.49		12,847,268.56		11,722,407.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	29,066.27		29,066.27		29,066.27
b. Restricted	9740	574,591.73		0.00		1,200,111.14
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	12,813,264.50		12,818,202.29		11,693,341.23
2. Unassigned/Unappropriated	9790	(0.01)		0.00		(1,200,111.14)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		13,416,922.49		12,847,268.56		11,722,407.50

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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,813,264.50		12,818,202.29		11,693,341.23
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.01)		0.00		(1,200,111.14)
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 E1 thru E2c)		12,813,264.49		12,818,202.29		10,493,230.09
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		26.38%		26.35%		20.89%
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 AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		3,984.64		3,939.02		3,939.02
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		48,577,294.29		48,650,179.49		50,221,311.35
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)		48,577,294.29		48,650,179.49		50,221,311.35
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,457,318.83		1,459,505.38		1,506,639.34
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,457,318.83		1,459,505.38		1,506,639.34
h. Available Reserves (Line F3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**Special Ed
Maintenance of Effort**

Second Interim
Special Education Maintenance of Effort
2015-16 Projected Expenditures vs. 2014-15 Actual Expenditures Comparison
2015-16 Projected Expenditures by LEA (LP-4)

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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										350
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
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	571,630.07		571,630.07
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	818,745.27		818,745.27
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	116,625.98		116,625.98
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	14,204.23		14,204.23
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	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,030,864.55	0.00	3,030,864.55
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,590.80		3,590.80
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	3,590.80	0.00	3,590.80
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	3,034,455.35	0.00	3,034,455.35
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
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	110,348.29		110,348.29
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	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,178,357.82	0.00	2,178,357.82
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,590.80		3,590.80
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	3,590.80	0.00	3,590.80
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	2,181,948.42	0.00	2,181,948.42
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)									116,149.48
	TOTAL COSTS									2,298,097.90

Second Interm
Special Education Maintenance of Effort
2015-16 Projected Expenditures vs. 2014-15 Actual Expenditures Comparison
2015-16 Projected Expenditures by LEA (LP-1)

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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 06, & 62; resources 0000-1999 & 6000-6999)										
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	57,562.72		57,562.72
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	0.00
	TOTAL BEFORE OBJECT 8960	0.00	0.00	0.00	0.00	0.00	0.00	252,227.72	0.00	252,227.72
8960	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									
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)									116,149.48
	TOTAL COSTS									840,285.78
										1,208,662.98

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

Second Intern
Special Education Maintenance of Effort
2015-18 Projected Expenditures vs. 2014-15 Actual Expenditures Comparison
2014-15 Actual Expenditures by LEA (LA-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										358
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-8999)										
1000-1999	Certificated Salaries	0.00	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	0.00	528,854.09	528,854.09
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	473,705.95	473,705.95
4000-4999	Books and Supplies	0.00	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	0.00	40,840.73	40,840.73
6000-6999	Capital Outlay	0.00	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	0.00
7430-7439	Debt Service	0.00	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	0.00	2,621,034.13	2,621,034.13
7310	Transfers of Indirect Costs	0.00	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	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	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	143,753.69	143,753.69
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,764,787.82	2,764,787.82
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	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	0.00	386,072.84	386,072.84
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181,438.20	181,438.20
4000-4999	Books and Supplies	0.00	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	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	0.00
7130	State Special Schools	0.00	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	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	738,005.73	738,005.73
7310	Transfers of Indirect Costs	0.00	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	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,805.23	44,805.23
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	782,810.96	782,810.96
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									782,810.96

Second Interim
Special Education Maintenance of Effort
2015-16 Projected Expenditures vs. 2014-15 Actual Expenditures Comparison
2014-15 Actual Expenditures by LEA (LA-1)

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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 05, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	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	0.00	142,581.25	142,581.25
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	312,267.75	312,267.75
4000-4999	Books and Supplies	0.00	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	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	0.00	1,883,028.40	1,883,028.40
7310	Transfers of Indirect Costs	0.00	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)	0.00								0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98,948.46	98,948.46
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,981,976.86	1,981,976.86
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									1,981,976.86
LOCAL ACTUAL EXPENDITURES (Funds 01, 05, & 62; resources 0000-1999 & 6000-9999)										
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	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00
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	0.00
	TOTAL BEFORE OBJECT 8980	0.00	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)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									0.00

* 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	0.00	0.00

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>	_____

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

<p>If (b) is less than (a). 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).</p> <p style="text-align: right;">_____ (e)</p> <p>Available to set aside for EIS (line (b) minus line (e), zero if negative)</p> <p style="text-align: right;"><u>0.00 (f)</u></p>

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)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	3,034,455.35		
2. Less: Expenditures paid from federal sources	736,357.45		
3. Expenditures paid from state and local sources	2,298,097.90	1,981,976.86	
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	2,298,097.90	1,981,976.86	316,121.04
4. Special education unduplicated pupil count	350	358	
5. Per capita state and local expenditures (A3/A4)	6,565.99	5,536.25	1,029.74

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

	<u>Projected Exps. FY 2015-16</u>	<u>Actual Expenditures FY 2014-15</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	1,208,662.98	0.00	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	<u>1,208,662.98</u>	<u>0.00</u>	<u>1,208,662.98</u>
b. Per capita local expenditures (B1a/A4)	<u>3,453.32</u>	<u>0.00</u>	<u>3,453.32</u>

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@cuhisd.net
E-mail Address

2015-2016 Cash Flow

**Central Union High School District
Estimated Cash Flow 2015-2016**

(cash balanced as of 01/31/2016)

	balanced July	balanced August	balanced September	balanced October	balanced November	balanced December
Beginning Balance						
\$13,411,192.35						
Monthly Total Revenue	\$1,710,379.61	\$1,562,938.68	\$4,639,762.84	\$3,401,491.31	\$2,779,831.99	\$2,790,782.47
Prior Year	(\$442,693.64)	(\$37,209.65)	\$370,809.22	\$293,869.00	(\$6,853.03)	(\$6,853.03)
Compensation	(\$996,032.14)	(\$2,832,235.76)	(\$2,975,673.69)	(\$2,969,445.26)	(\$2,757,568.41)	(\$715,891.79)
General Disbursement	(\$438,614.57)	(\$477,290.74)	(\$897,265.08)	(\$1,223,320.44)	(\$494,474.50)	(\$22,030.62)
Cash Balance	\$13,244,231.61	\$11,460,434.14	\$12,598,067.43	\$12,100,662.04	\$11,621,598.09	\$13,667,605.12

balanced/estimated	balanced January	estimated February	estimated March	estimated April	estimated May	estimated June
Monthly Total Revenue	\$5,793,580.75	\$2,813,116.67	\$4,746,512.72	\$4,198,468.52	\$2,917,229.22	\$4,786,561.38
Prior Year	(\$6,853.03)	(\$6,221.48)	(\$6,853.03)	(\$6,853.03)	(\$6,853.03)	\$493,146.83
Compensation	(\$4,699,703.08)	(\$2,731,805.68)	(\$2,731,805.68)	(\$2,603,910.15)	(\$2,653,206.60)	(\$2,713,085.39)
General Disbursement	(\$683,789.04)	(\$736,834.60)	(\$1,313,384.98)	(\$1,817,019.70)	(\$1,668,549.08)	(\$1,612,571.14)
Cash Balance	\$14,070,840.72	\$13,409,095.63	\$14,103,564.66	\$13,874,250.30	\$12,462,870.81	\$13,416,922.49