

**Central Union High
School District**

**2015-2016
Revised Budget**

**2014-2015
Unaudited Actuals**

Central Union High School District

UNAUDITED ACTUALS 2014-2015

SEPTEMBER BUDGET 2015-2016

September 8, 2015



Unaudited Actuals and September Budget Overview

During the months of May and June each year, the District finalizes its new budget for the coming year. By September 15 of each fiscal year, the District closes its financial books on the previous fiscal year and updates the budget for the new year based on the latest information from Sacramento. A big part of making adjustments in the September Budget is based on the final State Budget. Additionally, a series of assumptions about the conditions of the District must be determined. These assumptions are then inserted into State and District formulas in order to determine what to modify in the District's Budget. The impact of the State Budget on the District's financials were presented as required within 45 days after the adoption of the State 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 the Second Interim Report is submitted in March of each fiscal year.

This report 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 Unaudited Actuals for other District Funds.

State Information

In January 2015, the Governor's proposed 2015-16 Budget made a generous increase to ongoing education funding closing the Local Control Funding Formula (LCFF) gap by 32.19%. In the May Revise Budget, the Governor proposed an increase to the LCFF funding to 53.08%. The ultimate percentage increase to the LCFF was not released until the Governor signed the State Budget. The final 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 over the January Budget. The ultimately the Governor provided a total of \$6.0 Billion in additional LCFF funds. 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 is the continued concern of increased retirement costs for CalSTRS/CalPERS. Also, under the SB 858 "Rainy Day Fund", the Governor did not address the growing concern over the Local Reserve Cap and the limited amounts that school district's may be required to retain as reserves.

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

One of the main principals of the new funding model is to target funding towards meeting the needs of disadvantaged students that are identified under the following three categories: English Language Learners, Low Income Students (pupils eligible for free and reduced price meals), and Foster Youth. The targeted students are referred to as unduplicated pupils under the LCFF.

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

target these particular funds based on the Local Control and Accountability Plan.

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

The main principal of the LCAP is to show **how** the district will provide increased or improved services to English Learners, Low-Income and Foster Youth students under the supplemental/concentration grant. The proposed 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. The CUHSD's percentage of unduplicated students enrolled in our District averaged over a two year period is 75.59%. The targeted funding estimated for Supplemental and Concentration Grant Funding in 2015-16 is \$6.0 million.

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

	2014-15	2015-16
Estimated Base Grant*	\$31,261,152	\$33,540,313
Estimated Supplemental/Concentration Grants	\$3,185,558	\$5,996,173
Estimated Total LCFF Funding	\$34,446,710	\$39,536,486
Minimum Proportionality Percentage (MPP)	10.26%	18.04%

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

Enrollment/Attendance - History and Projections for 2015-16

The most significant characteristic for determining a district's State revenue is the calculation of the average number of students that are in attendance on a daily basis through-out the year. The State does not pay the District for enrollment, just actual student attendance. State revenue especially under the Local Control Funding Formula will be lost unless the student attends every school day. The annual enrollment count is taken in October for that school year and is used for estimating staffing and facility needs. This enrollment count is called the October California Basic Educational Data System (CBEDS) count. The projected enrollment for the Central Union High School District for 2015-2016 is currently 4,061. This is a projected decline of 45 students from the 2014-2015 enrollment figure of 4,106. As of the beginning of the new school year, the District is experiencing enrollment around 4,129. This amount is slightly higher than projected when developing the July 1, Budget and hence the October CBED count may be up.

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

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

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

Table 1

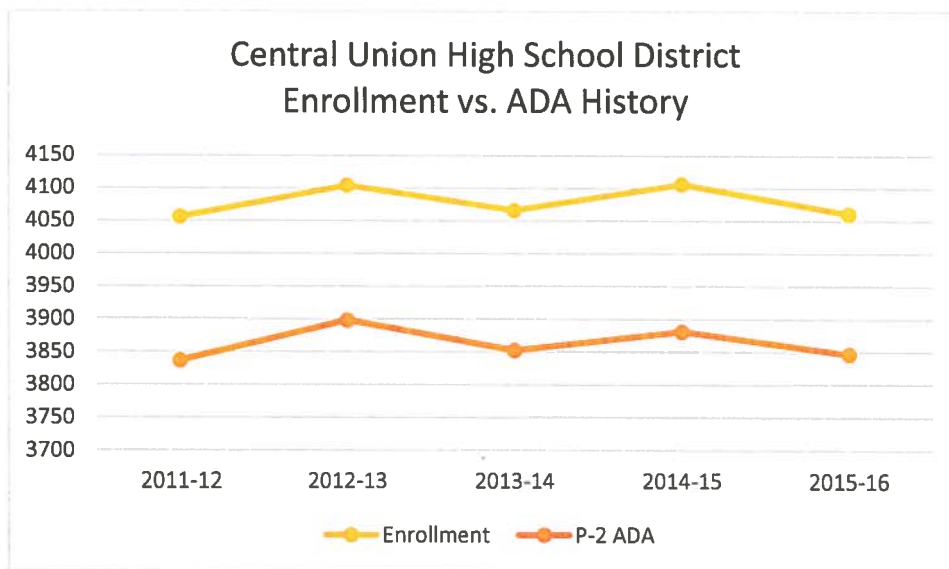


Table 2 below is the same ADA-to-Enrollment history that provides the attendance and enrollment figures by year for the District. For 2015-16 funding, the District will use the 2014-15 P-2 ADA due to the fact that it is larger than the projected current year ADA.

Table 2

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

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

P-2 Actual Attendance as a % of CALPADS Enrollment	94.58%	94.98%	94.74%	94.51%	94.70%

Revenue and Expenditures

For 2014-15, total revenues for the combined Unrestricted & Restricted General Fund Budget are projected to exceed expenditures by \$1,642,147. In other words, there is an increase in the General Fund Balance for 2014-15 by \$1,642,147. This is basically due to actual expenditures coming in lower than expected and the additional funding provided by the State as one-time discretionary funds. In 2015-16, the LCFF revenue amount is projected to increase by approximately \$5.0 million over 2014-15. Of that amount \$2.8 million is designated to be spent on the students that generate the Supplemental and Concentration Grants. Given the large increase in LCFF funding due to the large increase in the gap %, the District is foreseeing an increase in the General Fund Unrestricted Ending Balance by \$892,413.

Under the category of Other State Revenues, we were anticipating receiving approximately \$180/ADA in one-time discretionary funds as part of the 2015-16 Budget. This was originally budgeted based on the Governor’s January Proposed 2015-16 Budget. Given that we now have a final State Budget, the estimated amount for this funding rose to \$528/ADA. This increased our projected unrestricted revenue by an additional \$1.2 million for the District’s 2015-16 Budget. Also, The District will not participate in the Mandated Block Grant Program and will be receiving \$56/ADA or \$217,303 in 2015-16 to cover mandated claim expenses.

For 2015-16, Expenditures and Other Outgo are projected to increase by \$5.9 million in the Unrestricted General Fund while the budgeted Restricted expenditures remains relatively the same as compared to 2014-15. The large part of the expenditure increase is due to negotiated settlements with the EI Centro Secondary Teachers Association and the Classified School Employees Association. The 2015-16 Budget also includes projected on-going usual expenditure increases like step and column, utilities and services. Additionally, the District entered revenues and offsetting expenditures for the new GASB 68 pension reporting as required by the State. The accounting adjustment of \$919,788 is included in the Employee Benefits Category as a “State’s On-Behalf STRS Contribution.” This is done in order to recognize the State’s portion of CalSTRS on our financial statements.

There was a decrease in the budgeted Restricted expenditures in the Books and Supplies category due to several one-time expenditures that occurred in 2014-15 like Common Core State Standards expenditures, Program Improvement dollars, Microsoft voucher purchases, and Partnership Academy expenditure. The projected expenditures for Services and Other Operating Expenditures did increase for 2015-16. Included are two new budget items. Those include the Prop. 39 Energy/Light Project for the District (\$983K) and half of the proposed new Athletic Special Project Grants for each school site (Half of \$225K or \$112.5K). The other half of the project grant expenditure is included in the Books and Supplies category.

As for the Capital Outlay Category, the budget includes the \$217,160 in support of the estimated cost of providing facilities for the Phoenix Rising Program. This amount is above what has been budgeted within the LCAP budget for the program. Additionally, the budget includes \$600,000 as a budgeted figure for the new location and construction of the IT Department facility.

Included in the Other Outgo portion of the budget is the increased LCFF funding that the District will be transferring to the Imperial County Office of Education for services provided for our Special Education and Alternative Education students (+\$133K). These particular students are counted as “district of resident” under

our District's student data for LCFF. Some considered these funds as pass-through funds for the Imperial County Office of Education's services.

The District's major contributions to programs continue to include Special Education and Routine Restricted Maintenance but will now include a one-time outlay to cover the Proposition 39 Energy Efficiency Project that is anticipating to be completed at the end of December 2015. The District has received Prop. 39 funds and is anticipating additional funds in 2015-16 for a total in hand balance of approximately \$525,000. The projected project cost is \$949,000 and an Energy Manager Service agreement for two years at a cost not to exceed \$17,337/yr. The District is proposing to pay the difference from funds available in 2015-16 until the State apportions the full \$843,990 approved for the project.

The budgeted Interfund Transfers Out category includes the amounts listed in the District's Facility Improvement and Capital Renewal Plan for 2015-16. This plan or schedule is based on the previous Deferred Maintenance Program and includes repair, replacement and capital improvements such as painting, plumbing, heating/ventilation/air conditioning equipment, paving/cement work, electrical, roofing and door locks & rekeying. The planned cost for the scheduled improvement projects for 2015-16 is approximately \$1.2 million.

In addition to the facility improvements, the District budgeted \$500,000 to transfer to Fund 20 in order to continue its efforts in terms of addressing the Other Post Employment Benefits (OPEB) unfunded liability. In the District's OPEB Actuarial Report for June 30, 2013, the stated unfunded liability at the time was estimated to be \$7.57 million.

As indicated in the July 1 Budget, expenditures increased over the 2014-15 fiscal year due to new initiatives included in the Local Control Accountability Plan (LCAP). The LCAP expenditures for Supplemental/Concentration in 2014-15 was \$2.9 million. This budget amount increases to \$6.0 million in 2015-16. This is due to the additional estimated Supplemental and Concentration Grant fund dollars the District is anticipating receiving based on the revised gap funding rate of 51.52%.

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

Table 3

2014-15 Unrestricted General Fund Revenue

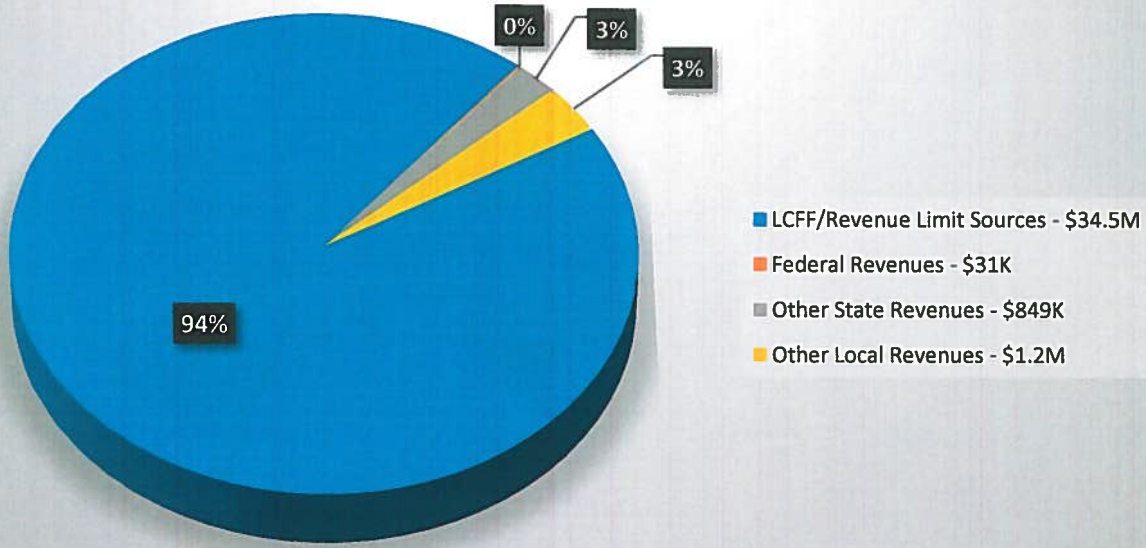
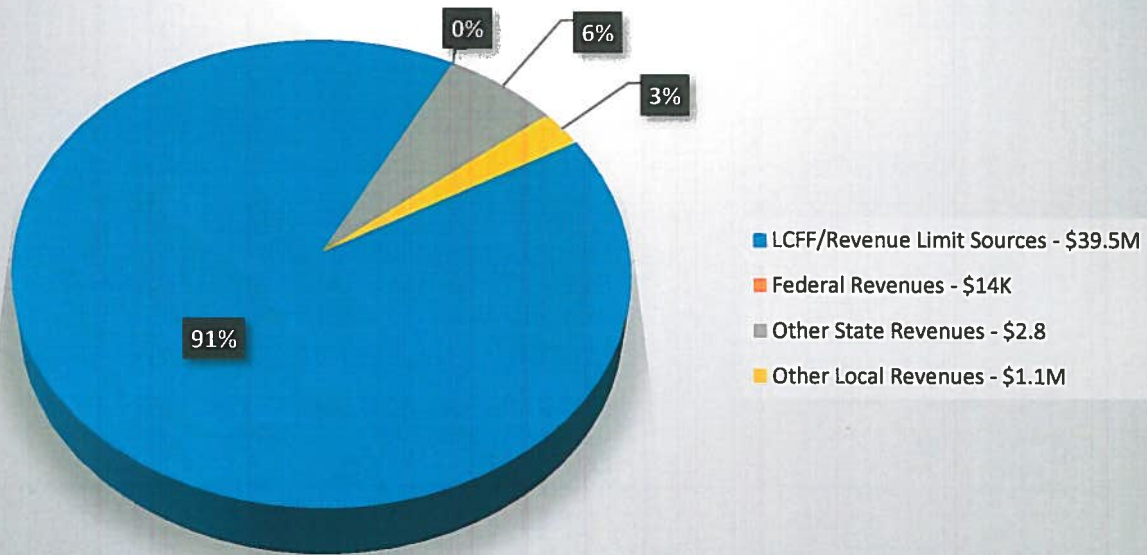


Table 4

2015-16 Unrestricted General Fund Budget



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

Table 5

2014-15 Unrestricted General Fund Expenditures

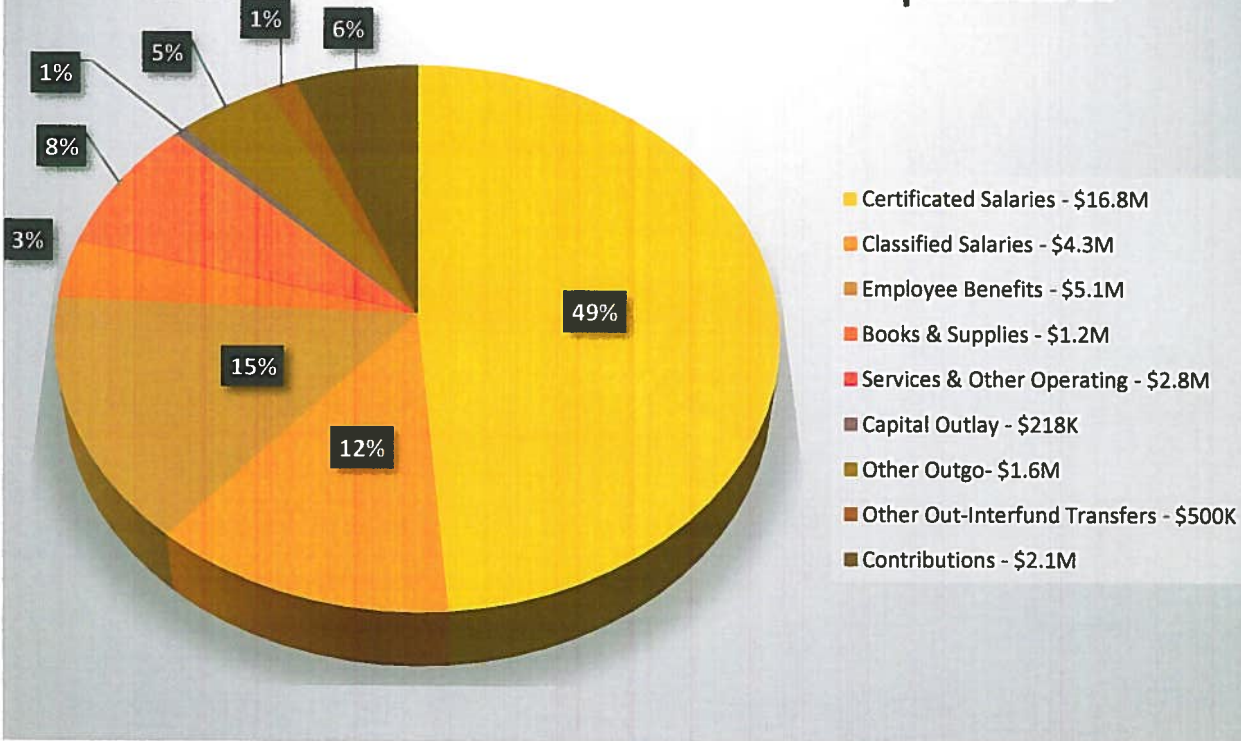
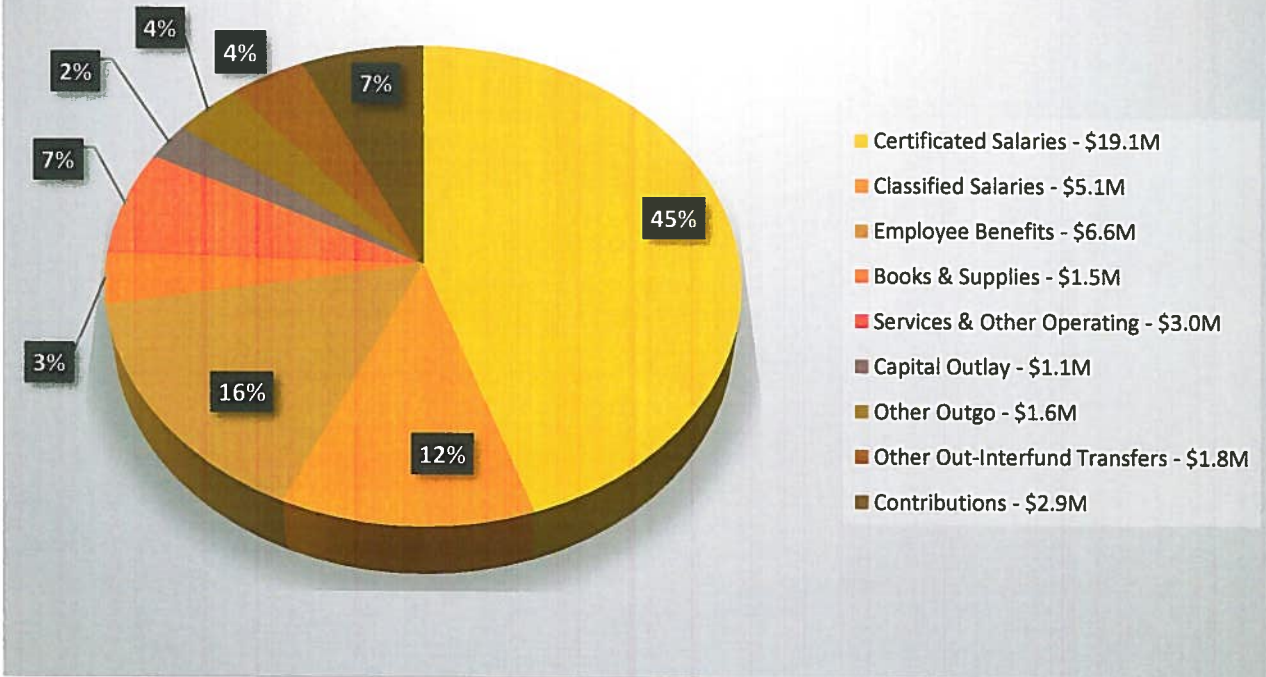


Table 6

2015-16 Unrestricted General Fund Expenditures



CalSTRS/PERS Funding Plan

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

Table 7 – CalSTRS Rate Schedule

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

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

Table 8 – CalPERS Rate Schedule

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

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

Bargaining Units

The District has settled with both the El Centro Secondary Teachers Association and the Classified School Employees' Association for the 2014-15 fiscal year. On June 1, 2015, the District and ECSTA finalized a Tentative Agreement (TA) that comprised of an on-going 7.55% salary scale increase for all members employed in the 2015-16 fiscal year. The agreement also included a 2.45% on-going cost to increase the current Health & Welfare cap to the new H&W Plan B premium. The total compensation costs encompassed within the approved agreement is included in the 2015-16 Budget.

Additionally, the District settled 2015-16 with the Classified School Employees' Association for a total salary increase of 9.0%. Also, the Board of Trustees approved a salary and benefit increase for Certificated Management (5.5% plus increase H&W cap) and a 9.0% salary increase for Classified Management. The total cost of salary and benefit increases for 2015-16 is \$2.6 million.

Reserves

The District is projecting increases in the Unrestricted General Fund reserves by \$892,416 in 2015-2016. The District is anticipating a deficit in the Restricted Ending Fund Balance by (320,687). Total General Fund Ending Fund Balance for 2015-16 is projected to be \$14,653,094 for which \$1,260,540 is designated as Restricted. This is a 4% increase in fund balance over the 2014-15 fiscal year.

Cash Flow

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

General Fund Summary

The chart below illustrates the assumptions included in the 2014-2015 Unaudited Actuals and the September 2015-2016 Budget.

Assumptions	2014-2015	2015-2016
Local Control Funding Formula (LCFF) Target	\$43,537,629	\$43,982,401
Local Control Funding Formula (LCFF) Floor	\$30,372,460	\$34,446,698
Difference / Gap	\$13,508,412	\$9,904,881
Funding %	30.16%	51.52%
Gap Funding	\$4,074,249	\$5,089,788
Total LCFF Funding	\$34,446,709	\$39,536,379
Estimated Unduplicated Pupil %	75.59%	75.59%
Estimated Supplemental and Concentration Grants	\$3,099,041	\$5,996,173
Enrollment	4,106	4,061
Projected District ADA	3,880.41	3846.21
Loss of ADA from Prior Year	+28	-34
Attendance Percentage Assumed (P-2 to CBEDS)	94.51%	94.70%
District & County Funded ADA (Greater of Current of Prior Year)	3,984.77	3,950.69
Step & Column	Included	\$278,250
Instructional Days	180	180

Lottery (Unrestricted) per ADA	\$128.00	\$140.00
Lottery (Restricted) per ADA for Prop. 20	\$34.00	\$41.00

Major Contributions to Restricted Programs	2014-2015	2015-2016
California Clean Energy – Prop. 39	-0-	\$471,071
Special Education	\$749,977	\$725,493
RMA - Ongoing Major Maintenance	\$1,261,871	\$1,357,379

Other District Funds

Adult Education Fund

In 2013-14, the State categorical funding portion of the Adult Education Program was folded in as part of the LCFF. The Adult Education Program that is funded by the State is being spent within the District's General Fund. The Adult Education Fund receives direct funding for the federal General Education Diploma (GED) Program and the Adult Basic Ed & English as a Second Language Program. The Fund is currently receiving approximately \$126 thousand for each of the above stated programs annually in support of the Adult Education Program. The projected Adult Ed. Fund Balance for 2015-16 is a healthy \$488,017.

Cafeteria Fund

In 2014-15, the Cafeteria Fund Ending Fund Balance decreased by \$63,998. This is due to lower than anticipated Federal and Local Revenues. The District is also projecting a deficit for 2015-16 in the amount of (\$79,546). This deficit is due to adding an additional Level III Food Service tech, adding an OPEB payroll rate for retiree costs and conservatively budgeting revenue claims for the program.

Deferred Maintenance Fund

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

Capital Facilities Fund

This fund is used primarily to account separately for monies received from fees levied on developers as a condition for approving a development and for the receipt and disbursement of redevelopment monies from redevelopment agencies. Revenues from developer fees are to be used for the construction/reconstruction of school facilities. The projected expenditures for 2015-16 is \$245,948.

Special Reserve Fund for Capital Outlay Projects

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of moneys for capital outlay purposes. Projected revenues are derived from interest earnings on the existing cash balance in the fund. This Fund was used to accumulate funds for the purchase of land for a new high school. The final payment for the property was made in December, 2014 in the amount of \$1.9 million. The projected balance of funds available for expenditure in the 2015-16 Budget is \$21,860.

Special Reserve Fund for Postemployment Benefits

This fund was established in order to set aside funds towards the District's obligation of supporting retiree benefits. The District's latest Actuarial study (as of June 30, 2013) reported that the District's unfunded liability had reached \$7.5 million. The District is prudently setting aside fund to meet this outstanding liability. Projected Ending Fund Balance for 2015-16 is \$1.6 million.

Conclusion

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

Certification

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2014-15 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 08, 2015

To the Superintendent of Public Instruction:

2014-15 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

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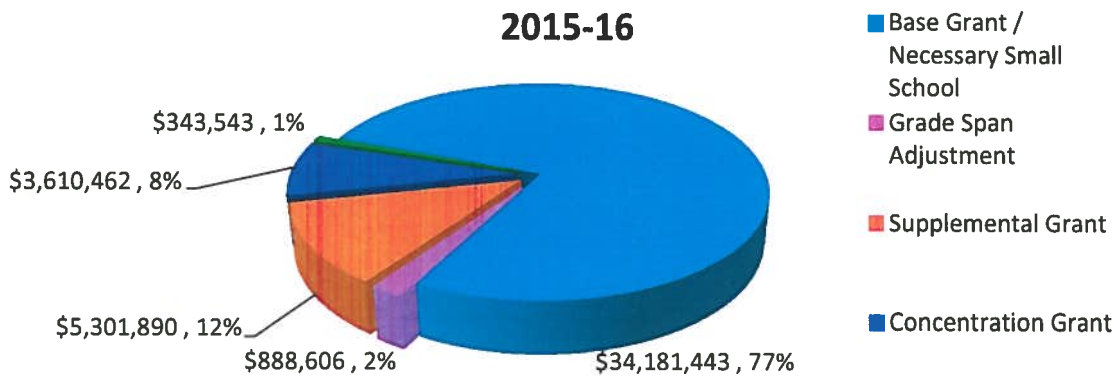
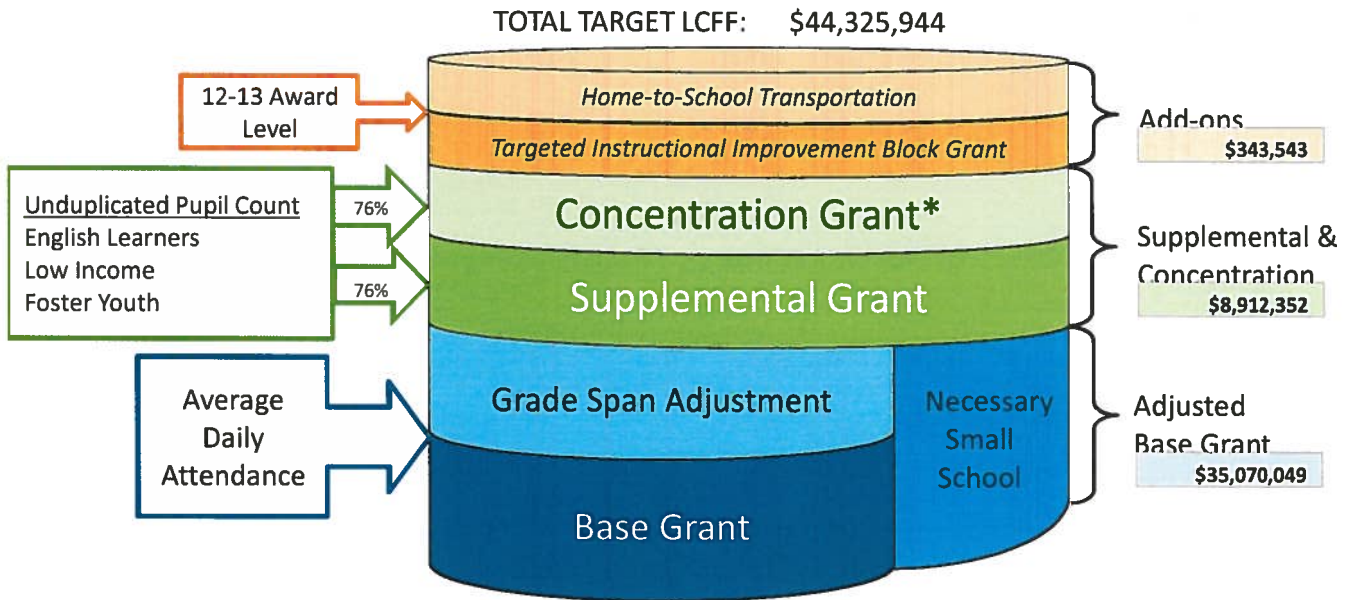
Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,857.07	3,857.07	3,857.07	3,880.28	3,880.28	3,880.28
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)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,857.07	3,857.07	3,857.07	3,880.28	3,880.28	3,880.28
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	47.06	47.06	47.06	45.81	45.81	45.81
b. Special Education-Special Day Class	45.89	45.89	45.89	58.55	58.55	58.55
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	92.95	92.95	92.95	104.36	104.36	104.36
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,950.02	3,950.02	3,950.02	3,984.64	3,984.64	3,984.64
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF

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

Components of LCFF Target Entitlement

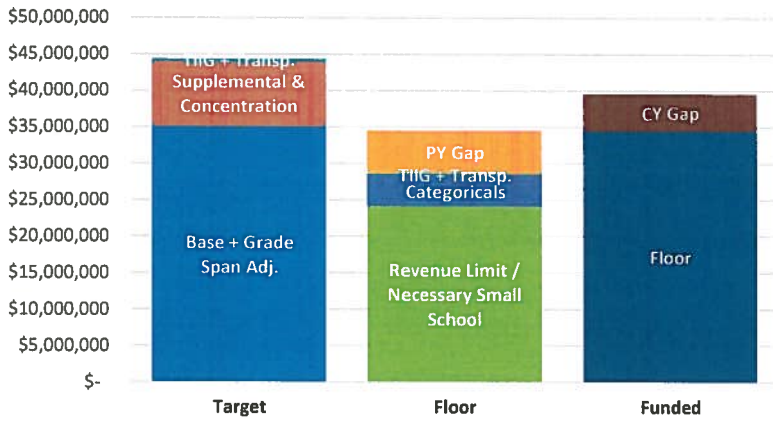
	2015-16
Base Grant / Necessary Small School	\$ 34,181,443
Grade Span Adjustment	\$ 888,606
Supplemental Grant	\$ 5,301,890 76%
Concentration Grant	\$ 3,610,462 76%
Add-ons (TIIBG & Transportation)	\$ 343,543
Total	\$ 44,325,944



2015-16 Funding Components

Component	Target	Floor	Funded
Base + Grade Span Adj.	\$ 35,070,049		
Supplemental & Concentration	\$ 8,912,352		
Revenue Limit / Necessary Small School		\$ 24,149,400	
Categoricals		\$ 4,098,559	
TIIG + Transp.	\$ 343,543	\$ 343,543	
PY Gap		\$ 5,855,196	
Floor			\$ 34,446,698
CY Gap			\$ 5,089,788

2015-16

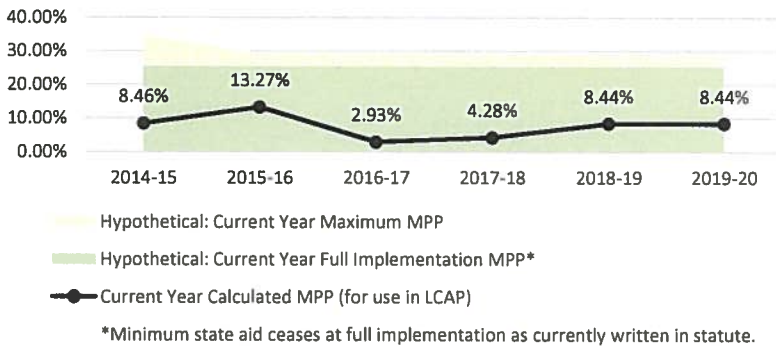


MPP Transition Planning Comparison

	2014-15	2015-16	2016-17
Current Year Calculated MPP (for use in LCAP)	8.46%	13.27%	2.93%
Hypothetical: Current Year Maximum MPP	34.90%	29.43%	29.38%
Hypothetical: Current Year Full Implementation MPP*	25.41%	25.41%	25.41%

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

MPP Transition Planning Comparison

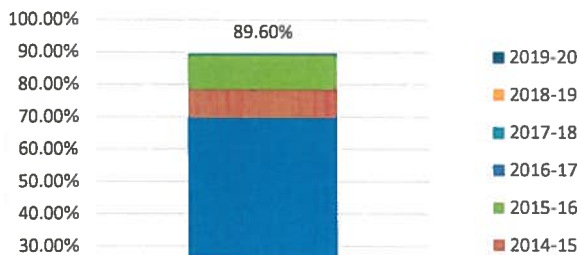


*Minimum state aid ceases at full implementation as currently written in statute.

Ratio Allocation of Phase-in Funding

	2013-14	2014-15	2015-16	2016-17
Target less add-ons	\$ 43,146,812	\$ 43,537,629	\$ 43,982,401	\$ 44,687,038
Floor & Gap less add-ons	\$ 30,068,500	\$ 34,103,166	\$ 39,192,943	\$ 39,880,813
Funding Ratio	69.69%	78.33%	89.11%	89.24%

Local Progress towards Full Implementation



Central Union High (63115)

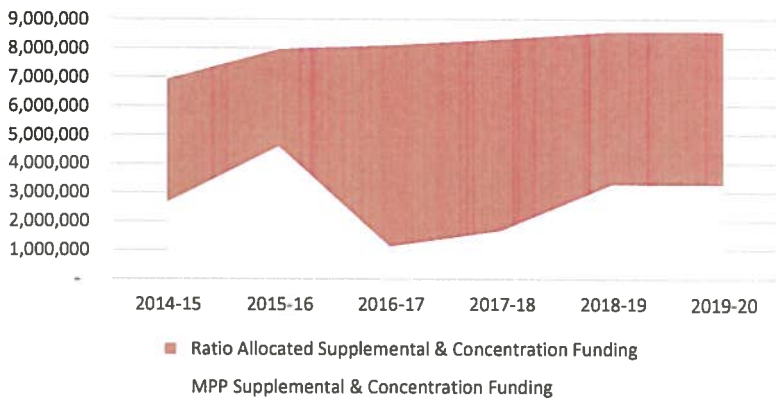
LOCAL CONTROL FUNDING FORMULA



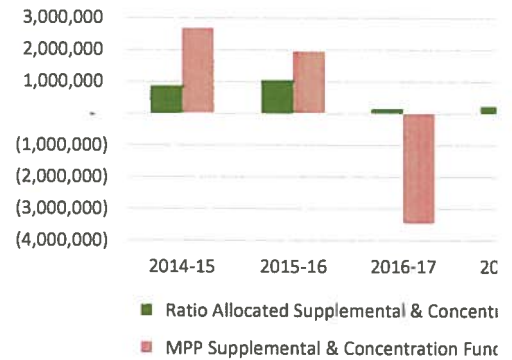
Component Allocation During Phase-In				
	2013-14	2014-15	2015-16	2016-17
Phase-in Funding	\$ 30,412,043	\$ 34,446,709	\$ 39,536,486	\$ 40,224,356
Ratio* Allocated Components:	69.69%	78.33%	89.11%	89.24%
Adjusted Base Grant	\$ 24,023,857	\$ 27,192,688	\$ 31,251,100	\$ 31,799,585
Supplemental Funding	3,614,630	4,110,991	4,724,541	4,807,461
Concentration Funding	2,430,013	2,799,487	3,217,301	3,273,767
Add-ons (TIIG, Transp.)	343,543	343,543	343,543	343,543
Ratio Allocated Supplemental & Concentration Funding	6,044,643	6,910,478	7,941,842	8,081,228
Ratio Allocated Supplemental & Concentration Funding Change		865,835	1,031,364	139,386
Minimum Proportionality Percentage (MPP) Allocated Components:				
Adjusted Base Grant	\$	\$ 31,785,911	\$ 34,944,842	\$ 39,090,653
MPP Supplemental & Concentration Funding		2,660,798	4,591,644	1,133,703
Add-ons (TIIG, Transp.)		343,543	343,543	343,543
MPP Supplemental & Concentration Funding Change		2,660,798	1,930,846	(3,457,941)

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

Supplemental & Concentration Phase-In



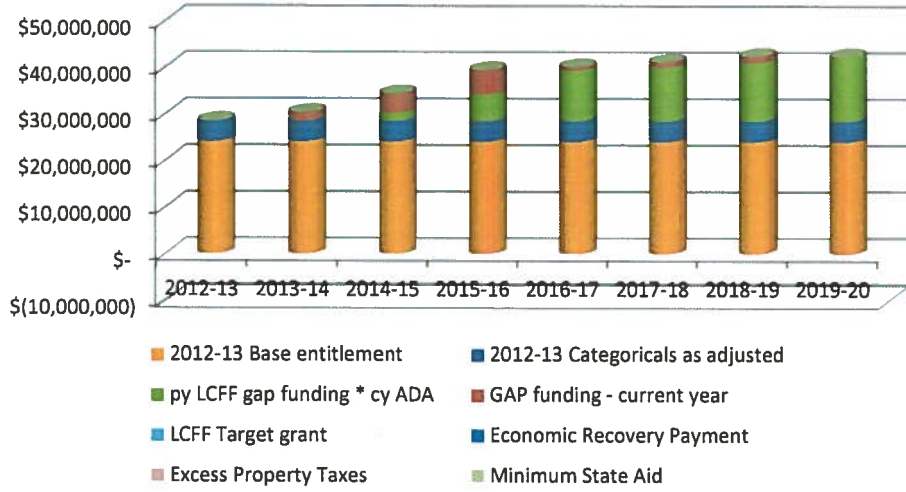
Change in Allocated Supplemental & Concentration Funding



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

	2012-13	2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 1,783,693	\$ 4,074,249	\$ 5,089,788	\$ 687,859
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 1,780,958	\$ 5,855,196	\$ 10,944,995
2012-13 Categoricals as adjusted	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102
2012-13 Base entitlement	\$ 24,136,314	\$ 24,186,248	\$ 24,149,400	\$ 24,149,400	\$ 24,149,400
Total General Purpose Funding	\$ 28,578,416	\$ 30,412,043	\$ 34,446,710	\$ 39,536,486	\$ 40,224,357
Calculator tab: Recap total LCFF	\$ 28,578,416	\$ 30,412,043	\$ 34,446,710	\$ 39,536,486	\$ 40,224,357
Proof	TRUE	TRUE	TRUE	TRUE	TRUE

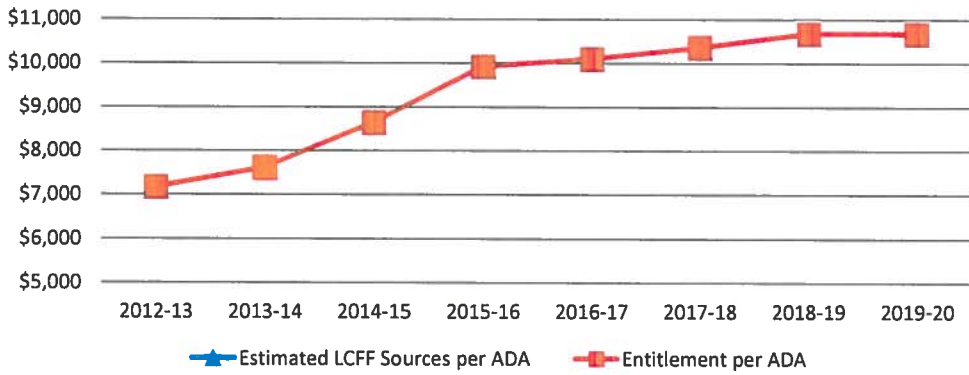
LOCAL CONTROL FUNDING FORMULA



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

LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17
Funded ADA	3,982.62	3,990.86	3,984.78	3,984.78	3,984.78
Estimated LCFF Sources per ADA	\$ 7,175.78	\$ 7,620.42	\$ 8,644.57	\$ 9,921.87	\$ 10,094.50
Net Change per ADA		\$ 444.64	\$ 1,024.15	\$ 1,277.30	\$ 172.62
Net Percent Change		6.20%	13.44%	14.78%	1.74%
Estimated LCFF Entitlement per ADA	\$ 7,175.78	\$ 7,620.42	\$ 8,644.57	\$ 9,921.87	\$ 10,094.50
Net Change per ADA		\$ 444.64	\$ 1,024.15	\$ 1,277.30	\$ 172.62
Net Percent Change		6.20%	13.44%	14.78%	1.74%



Central Union High (63115)

LOCAL CONTROL FUNDING FORMULA

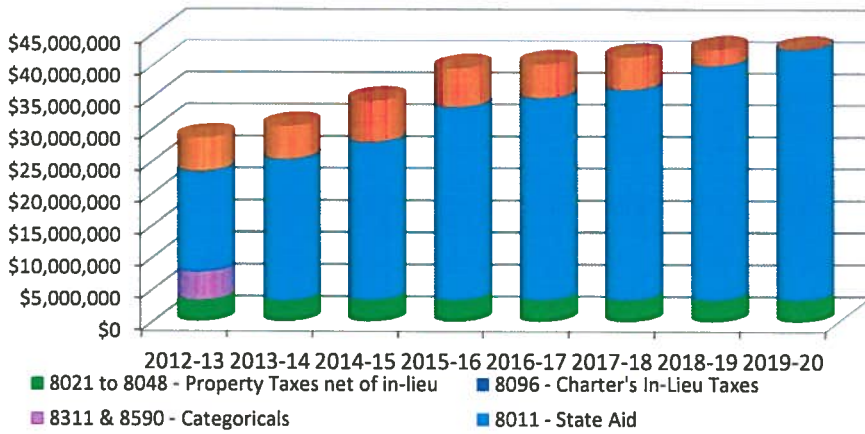
Summary of Funding				
	2013-14	2014-15	2015-16	2016-17
Target	\$ 43,490,355	\$ 43,881,172	\$ 44,325,944	\$ 45,030,581
Floor	28,628,350	30,372,460	34,446,698	39,536,497
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR
Current Year Gap Funding	1,783,693	4,074,249	5,089,788	687,859
Economic Recovery Target	-	-	-	-
Minimum State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 30,412,043	\$ 34,446,709	\$ 39,536,486	\$ 40,224,356

Components of LCFF By Object Code					
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 15,780,059	\$ 22,256,764	\$ 24,831,479	\$ 30,304,152	\$ 31,735,379
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	4,442,102	-	-	-	-
8012 - EPA	5,193,290	5,108,847	6,439,121	6,056,224	5,312,868
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes net of in-lieu	3,162,965	3,046,432	3,176,110	3,176,110	3,176,110
8096 - Charter's In-Lieu Taxes	-	-	-	-	-
TOTAL FUNDING	\$ 28,578,416	\$ 30,412,043	\$ 34,446,709	\$ 39,536,486	\$ 40,224,356
<i>Excess Taxes</i>	\$ -	\$ 0	\$ 0	\$ 0	\$ 0

Central Union High (63115)

LOCAL CONTROL FUNDING FORMULA

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



LCFF Entitlement	\$	28,578,416	\$	30,412,043	\$	34,446,709	\$	39,536,486	\$	40,224,356
Excess Taxes		-		0		0		0		0
Minimum EPA		-		-		-		-		-
Proof Total all Sources	\$	28,578,416	\$	30,412,043	\$	34,446,710	\$	39,536,486	\$	40,224,357
		TRUE		TRUE		FALSE		TRUE		FALSE

**General Fund
(010)**

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	34,527,250.82	0.00	34,527,250.82	39,536,486.00	0.00	39,536,486.00	14.5%
2) Federal Revenue		8100-8299	30,956.18	2,480,757.39	2,511,713.57	13,616.00	2,877,828.72	2,891,444.72	15.1%
3) Other State Revenue		8300-8599	849,156.34	1,675,907.19	2,525,063.53	2,809,411.44	756,202.00	3,565,613.44	41.2%
4) Other Local Revenue		8600-8799	1,215,166.68	997,350.49	2,212,517.17	1,079,618.00	863,431.57	1,943,049.57	-12.2%
5) TOTAL REVENUES			36,622,530.02	5,154,015.07	41,776,545.09	43,439,131.44	4,497,462.29	47,936,593.73	14.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,812,922.70	2,232,420.37	19,045,343.07	19,061,399.92	2,439,722.27	21,501,122.19	12.9%
2) Classified Salaries		2000-2999	4,292,002.19	1,275,154.86	5,567,157.05	5,047,929.60	1,345,029.69	6,392,959.29	14.8%
3) Employee Benefits		3000-3999	5,062,574.14	1,772,459.13	6,835,033.27	6,620,742.90	1,007,039.02	7,627,781.92	11.6%
4) Books and Supplies		4000-4999	1,196,280.14	1,281,981.14	2,478,261.28	1,466,487.83	762,121.13	2,228,608.96	-10.1%
5) Services and Other Operating Expenditures		5000-5999	2,759,045.26	773,454.99	3,532,500.25	2,989,514.97	1,848,968.17	4,838,483.14	37.0%
6) Capital Outlay		6000-6999	218,145.86	148,376.96	366,522.82	1,063,106.09	140,151.36	1,203,257.45	228.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,910,762.99	0.00	1,910,762.99	1,864,814.55	0.00	1,864,814.55	-2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(347,634.81)	250,584.47	(97,050.34)	(248,538.92)	157,526.66	(91,012.26)	-6.2%
9) TOTAL EXPENDITURES			31,904,098.47	7,734,431.92	39,638,530.39	37,865,456.94	7,700,558.30	45,566,015.24	15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,718,431.55	(2,580,416.85)	2,138,014.70	5,573,674.50	(3,203,096.01)	2,370,578.49	10.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,132.01	0.00	4,132.01	1,000.00	0.00	1,000.00	-75.8%
b) Transfers Out		7600-7629	500,000.00	0.00	500,000.00	1,794,546.05	0.00	1,794,546.05	258.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(2,081,213.88)	2,081,213.88	0.00	(2,711,808.00)	2,711,808.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,577,081.87)	2,081,213.88	(495,867.99)	(4,505,354.05)	2,711,808.00	(1,793,546.05)	261.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,141,349.68	(499,202.97)	1,642,146.71	1,068,320.45	(491,288.01)	577,032.44	-64.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	10,382,021.05	2,057,199.47	12,439,220.52	12,500,139.51	1,581,227.72	14,081,367.23	13.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			10,382,021.05	2,057,199.47	12,439,220.52	12,500,139.51	1,581,227.72	14,081,367.23	13.2%
d) Other Restatements		9795	(23,231.22)	23,231.22	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,358,789.83	2,080,430.69	12,439,220.52	12,500,139.51	1,581,227.72	14,081,367.23	13.2%
2) Ending Balance, June 30 (E + F1e)			12,500,139.51	1,581,227.72	14,081,367.23	13,568,459.96	1,089,939.71	14,658,399.67	4.1%
Components of Ending Fund Balance									
a) Nonspendable		9711	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Revolving Cash		9712	23,066.27	0.00	23,066.27	23,066.27	0.00	23,066.27	0.0%
Stores		9713	815.00	0.00	815.00	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others									
b) Restricted		9740	0.00	1,581,227.72	1,581,227.72	0.00	1,089,939.72	1,089,939.72	-31.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	12,470,258.24	0.00	12,470,258.24	13,539,393.69	0.00	13,539,393.69	8.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(0.01)	(0.01)	New

EPA
(RE 1400)

Central Union High School
Education Protection Account
Expenditures by Object

Central Union High School District-Fund 010 Resource 1400 EPA Description	Resource Codes	Object Codes	2014/15 Unaudited Actuals
A. REVENUES			
1) Revenue Limit Sources	1400	8010-8099	6,497,706
2) Federal Revenue		8100-8299	-
3) Other State Revenue		8300-8599	-
4) Other Local Revenue		8600-8799	-
5) TOTAL REVENUE			6,497,706
B. EXPENDITURES			
1) Certificated Salaries	1400	1000-1999	5,386,482
2) Classified Salaries		2000-2999	-
3) Employee Benefits	1400	3000-3999	1,111,224
4) Books and Supplies		4000-4999	-
5) Services and Other Operating Expenditures		5000-5999	-
6) Capital Outlay		6000-6999	-
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299, 7400-7499	-
8) Transfers of Indirect/Direct Support Costs		7300-7399	-
9) TOTAL EXPENDITURES	1400		6,497,706
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)			
	1400		-
D. OTHER FINANCING SOURCES/USES			
1) Interfund Transfers			
a) Transfers In		8910-8929	-
b) Transfers Out		7610-7629	-
2) Other Sources/Uses			
a) Sources		8930-8979	-
b) Uses		7630-7699	-
3) Contributions		8980-8999	-
4) TOTAL OTHER FINANCING SOURCES/USES			-

Central Union High School
Education Protection Account
Expenditures by Object

Central Union High School District-Fund 010 Resource 1400 EPA Description	Resource Codes	Object Codes	2015/16 Budget
A. REVENUES			
1) Revenue Limit Sources	1400	8010-8099	6,056,224
2) Federal Revenue		8100-8299	-
3) Other State Revenue		8300-8599	-
4) Other Local Revenue		8600-8799	-
5) TOTAL REVENUE			6,056,224
B. EXPENDITURES			
1) Certificated Salaries	1400	1000-1999	4,494,125
2) Classified Salaries		2000-2999	-
3) Employee Benefits	1400	3000-3999	1,067,857
4) Books and Supplies		4000-4999	-
5) Services and Other Operating Expenditures		5000-5999	-
6) Capital Outlay		6000-6999	-
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299, 7400-7499	-
8) Transfers of Indirect/Direct Support Costs		7300-7399	-
9) TOTAL EXPENDITURES	1400		5,561,982
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)			
	1400		494,242
D. OTHER FINANCING SOURCES/USES			
1) Interfund Transfers			
a) Transfers In		8910-8929	-
b) Transfers Out		7610-7629	-
2) Other Sources/Uses			
a) Sources		8930-8979	-
b) Uses		7630-7699	-
3) Contributions		8980-8999	-
4) TOTAL OTHER FINANCING SOURCES/USES			-

**Adult Education
Fund
(110)**

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	127,196.88	127,561.00	0.3%
3) Other State Revenue		8300-8599	6,994.00	218,245.06	3020.5%
4) Other Local Revenue		8600-8799	179,817.01	122,065.00	-32.1%
5) TOTAL, REVENUES			314,007.89	467,871.06	49.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	169,899.65	148,494.00	-12.6%
2) Classified Salaries		2000-2999	25,482.75	9,578.00	-62.4%
3) Employee Benefits		3000-3999	30,778.05	26,042.40	-15.4%
4) Books and Supplies		4000-4999	73,070.12	45,861.60	-37.2%
5) Services and Other Operating Expenditures		5000-5999	20,609.99	39,650.00	92.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			319,840.56	269,626.00	-15.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,832.67)	198,245.06	-3498.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,832.67)	198,245.06	-3498.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	295,605.59	289,772.92	-2.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			295,605.59	289,772.92	-2.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			295,605.59	289,772.92	-2.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	4,836.25	4,836.25	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	284,936.79	483,181.85	69.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(0.12)	(0.12)	0.0%

Cafeteria Fund
(130)

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,271,494.42	1,310,562.00	3.1%
3) Other State Revenue		8300-8599	100,980.86	105,966.00	4.9%
4) Other Local Revenue		8600-8799	383,385.09	376,000.00	-1.9%
5) TOTAL, REVENUES			1,755,860.37	1,792,528.00	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	613,149.12	596,073.00	-2.8%
3) Employee Benefits		3000-3999	165,795.17	194,708.79	17.4%
4) Books and Supplies		4000-4999	696,685.94	744,078.00	6.8%
5) Services and Other Operating Expenditures		5000-5999	247,177.57	246,202.00	-0.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	97,050.34	91,012.26	-6.2%
9) TOTAL, EXPENDITURES			1,819,858.14	1,872,074.05	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,997.77)	(79,546.05)	24.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	79,546.05	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	79,546.05	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,997.77)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	174,356.94	110,359.17	-36.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			174,356.94	110,359.17	-36.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			174,356.94	110,359.17	-36.7%
2) Ending Balance, June 30 (E + F1e)					
			110,359.17	110,359.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	31,892.00	0.00	-100.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	78,467.17	110,359.17	40.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

**Deferred
Maintenance
(140)**

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,045.33	3,000.00	46.7%
5) TOTAL, REVENUES			2,045.33	3,000.00	46.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	61,282.99	20,000.00	-67.4%
5) Services and Other Operating Expenditures		5000-5999	63,242.12	418,000.00	561.0%
6) Capital Outlay		6000-6999	24,338.48	800,000.00	3187.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			148,863.59	1,238,000.00	731.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(146,818.26)	(1,235,000.00)	741.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	1,215,000.00	143.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	1,215,000.00	143.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			353,181.74	(20,000.00)	-105.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	(1.11)	353,180.63	-31818174.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			(1.11)	353,180.63	-31818174.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			(1.11)	353,180.63	-31818174.8%
2) Ending Balance, June 30 (E + F1e)			353,180.63	333,180.63	-5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	353,180.63	333,180.63	-5.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

**Special Reserve Fund
Retiree Benefits
(200)**

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,731.17	5,500.00	-18.3%
5) TOTAL, REVENUES			6,731.17	5,500.00	-18.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,731.17	5,500.00	-18.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	500,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	500,000.00	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,731.17	505,500.00	7409.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,103,633.25	1,110,364.42	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,103,633.25	1,110,364.42	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,103,633.25	1,110,364.42	0.6%
2) Ending Balance, June 30 (E + F1e)			1,110,364.42	1,615,864.42	45.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,110,364.42	1,615,864.42	45.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Capital Facilities
Fund
(250)**

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	219,353.46	88,000.00	-59.9%
5) TOTAL, REVENUES			219,353.46	88,000.00	-59.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,848.54	245,948.50	976.4%
6) Capital Outlay		6000-6999	176,898.91	6,000.00	-96.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			199,747.45	251,948.50	26.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,606.01	(163,948.50)	-936.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,132.01	1,000.00	-75.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,132.01)	(1,000.00)	-75.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,474.00	(164,948.50)	-1166.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	661,284.15	676,758.15	2.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			661,284.15	676,758.15	2.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			661,284.15	676,758.15	2.3%
2) Ending Balance, June 30 (E + F1e)			676,758.15	511,809.65	-24.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	676,758.15	511,809.65	-24.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,095.87	13,727.00	-14.7%
5) TOTAL, REVENUES			16,095.87	13,727.00	-14.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	1,307.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,925,898.12	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,925,898.12	1,307.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,909,802.25)	12,420.00	-100.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,909,802.25)	12,420.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,919,242.02	9,439.77	-99.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,919,242.02	9,439.77	-99.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,919,242.02	9,439.77	-99.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	9,439.77	21,859.77	131.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

**GANN
SEMA
SEMB**

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2013-14 Actual			2014-15 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	30,149,804.25		30,149,804.25			30,080,459.70
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,950.02		3,950.02			3,950.02
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2013-14			Adjustments to 2014-15		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2014-15 P2 Report			2015-16 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	3,950.02		3,950.02	3,984.64		3,984.64
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			3,950.02			3,984.64
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2014-15 Actual			2015-16 Budget		
1. Homeowners' Exemption (Object 8021)	44,929.56		44,929.56	44,930.00		44,930.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,047,724.63		4,047,724.63	4,040,216.00		4,040,216.00
5. Unsecured Roll Taxes (Object 8042)	488,889.17		488,889.17	488,889.00		488,889.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	67,625.70		67,625.70	67,626.00		67,626.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,860,293.00)		(1,860,293.00)	(1,860,293.00)		(1,860,293.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	15,016.41		15,016.41	7,508.00		7,508.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	482,385.05		482,385.05	482,385.36		482,385.36
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,286,277.52	0.00	3,286,277.52	3,271,261.36	0.00	3,271,261.36
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,286,277.52	0.00	3,286,277.52	3,271,261.36	0.00	3,271,261.36

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			346,560.89			361,710.34
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			346,560.89			361,710.34
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	31,270,600.00		31,270,600.00	36,360,376.00		36,360,376.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	73,032.86		73,032.86	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	31,343,632.86	0.00	31,343,632.86	36,360,376.00	0.00	36,360,376.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	41,776,545.09		41,776,545.09	47,936,593.73		47,936,593.73
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	75,521.70		75,521.70	55,000.00		55,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2014-15 Actual			2015-16 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			30,149,804.25			30,080,459.70
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0000			1.0088
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			30,080,459.70			31,504,353.15
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,286,277.52			3,271,261.36
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			474,002.40			478,156.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			27,140,743.07			28,594,802.13
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			27,140,743.07			28,594,802.13
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			55,104.17			36,603.49
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,341,381.69			3,307,864.85
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			27,085,638.90			28,558,198.64
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,341,381.69			
b. State Subventions (Line D8)			27,085,638.90			
c. Less: Excluded Appropriations (Line C23)			346,560.89			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			30,080,459.70			

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, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,529,687.58		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
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,695,919.13	0.00	2,695,919.13
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	143,753.69	0.00	143,753.69
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	2,839,672.82	0.00	2,839,672.82
FEDERAL 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	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
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	738,005.73	0.00	738,005.73
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
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	44,805.23	0.00	44,805.23
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	782,810.96	0.00	782,810.96
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)									
	TOTAL COSTS									17,098.82
										765,712.14

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, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL 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	1,345,054.11		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	0.00	0.00	0.00	0.00	0.00	0.00	98,948.46	0.00	98,948.46
	Total Indirect Costs and PCR Allocations	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 Expenditures section)									
	TOTAL COSTS									17,098.82
LOCAL EXPENDITURES (Funds 01, 09, & 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	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 Expenditures section)									
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)									
	TOTAL COSTS									17,098.82
										749,977.44
										1,011,647.98

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

2013-14 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	1,678,981.34	609,407.12
2. Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	1,678,981.34	609,407.12
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	362.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	362.00	

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. If a member of a SELPA, submit this form together with the 2014-15 Expenditures by LEA (LE-CY) and the 2013-14 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 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>	_____

If (b) is greater than (a).		
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).	_____	_____

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).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2014-15 (LE-CY Worksheet)	Actual Expenditures FY 2013-14 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	2,839,672.82		
2. Less: Expenditures paid from federal sources	765,712.14		
3. Expenditures paid from state and local sources	2,073,960.68	1,678,981.34	
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	2,073,960.68	1,678,981.34	394,979.34
4. Special education unduplicated pupil count	358	362	
5. Per capita state and local expenditures (A3/A4)	5,793.19	4,638.07	1,155.12

If one or both of the differences in lines A3 and A5, Column C, are positive (current year 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>FY 2014-15</u>	<u>FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	1,011,647.98	609,407.12	
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>1,011,647.98</u>	<u>609,407.12</u>	<u>402,240.86</u>
b. Per capita local expenditures (B1a/A4)	<u>2,825.83</u>	<u>1,683.45</u>	<u>1,142.38</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 2014-15 MOE requirement and make the selection on Page 1.

Merritt Merten
Contact Name

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Telephone Number

Fiscal Services Supervisor
Title

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E-mail Address

Unaudited Actuals
Special Education Maintenance of Effort
2015-16 Budget vs. 2014-15 Actual Comparison
2015-16 Budget by LEA (LB-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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									358
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,575,273.00		1,575,273.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	553,304.07		553,304.07
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	551,443.53		551,443.53
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	117,045.14		117,045.14
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	10,800.00		10,800.00
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	2,807,865.74	0.00	2,807,865.74
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,833.95		2,833.95
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	2,833.95	0.00	2,833.95
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	2,810,699.69	0.00	2,810,699.69
	STATE AND LOCAL BUDGET (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	1,392,178.00		1,392,178.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	132,912.00		132,912.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	368,770.74		368,770.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	113,045.14		113,045.14
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	10,800.00		10,800.00
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	2,017,705.88	0.00	2,017,705.88
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,833.95		2,833.95
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	2,833.95	0.00	2,833.95
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	2,020,539.83	0.00	2,020,539.83
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									24,448.72
										2,044,988.55

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, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
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	132,412.00		132,412.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	56,256.67		56,256.67
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	240,468.67	0.00	240,468.67
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	240,468.67	0.00	240,468.67
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget 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)									
TOTAL COSTS										
										24,448.72
										754,637.28
										1,019,554.67

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

Unaudited Actuals
Special Education Maintenance of Effort
2015-16 Budget vs. 2014-15 Actual Comparison
2014-15 Expenditures by LEA (LE-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
	UNDUPLICATED PUPIL COUNT									358
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,529,687.58		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
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,695,919.13	0.00	2,695,919.13
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)	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	143,753.69	0.00	143,753.69
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	2,839,672.82	0.00	2,839,672.82
	FEDERAL 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	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
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	738,005.73	0.00	738,005.73
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
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	44,805.23	0.00	44,805.23
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	782,810.96	0.00	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)									
	TOTAL COSTS									17,098.82
										765,712.14

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 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	1,345,054.11		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)	0.00	0.00	0.00	0.00	0.00	0.00	98,948.46	0.00	98,948.46
	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									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									17,098.82
	TOTAL COSTS									2,073,960.68
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
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	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									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									17,098.82
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)									749,977.44
	TOTAL COSTS									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. If a member of a SELPA, submit this form together with the 2015-16 Budget by LEA (LB-B) and the 2014-15 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

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</u> (a)	_____
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</u> (b)	_____

If (b) is greater than (a).		
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).	_____	_____

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).	_____	(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>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts FY 2015-16 (LB-B Worksheet)	Actual Expenditures FY 2014-15 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	2,810,699.69		
2. Less: Expenditures paid from federal sources	765,711.14		
3. Expenditures paid from state and local sources	2,044,988.55	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	2,044,988.55	2,073,960.68	(28,972.13)
4. Special education unduplicated pupil count	358	358	
5. Per capita state and local expenditures (A3/A4)	5,712.26	5,793.19	(80.93)

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted 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

	Budget FY 2015-16	Actual FY 2014-15	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	1,019,554.67	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	<u>1,019,554.67</u>	<u>1,011,647.98</u>	<u>7,906.69</u>
b. Per capita local expenditures (B1a/A4)	<u>2,847.92</u>	<u>2,825.83</u>	<u>22.09</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

CAT

**General Fund CAT FORM
2014-2015 CENTRAL UNION HIGH SCHOOL DISTRICT CAT**

GRANTS (Def Rev)

Program Name Resource Code	Title I, Part A 3010 / 8290	Title I, Part C 3080-3110 / 8295	Title I, Migrant Ed 3081-1110 / 8295	Title I, Part A Program Imp 3185 / 8290	Special Ed IDEA 3310 / 8161	Special Ed IDEA Impacts Health 3327 / 8162	Repeals 3550 / 8290	Title II, Part A Teacher Quality 4035 / 8290	Title III, Immigrant Ed 4201 / 8290	Title III, LEP 4203 / 8290	Cal Health Sciences 6378 / 8390	Governor's CTE Initiatives 6385 / 8390	Ag Career 7010 / 8390	Partnership Academics 7220 / 8390	Lewis's Grant 9002 / 8690	EOS 9003 / 8690
AWARD																
1 Prior Year Carryover	386,086.51			65,034.71				21,843.52	10,455.67	17,385.17	40,309.76	66,035.01		173,101.63	10,183.11	
2a Current Year Award	867,096.00	331,170.77	119,292.49		668,099.14	97,612.00	119,208.00	147,386.00	17,565.00	89,283.00	50,000.00	67,820.00	3,600.00	142,560.00		66,240.00
2b Transferability (NCLB)																
2c Other Adjustments																
2d Adjusted Current Yr. Award (sum of lines 2b, 2c, 2e)	867,096.00	331,170.77	119,292.49		668,099.14	97,612.00	119,208.00	147,386.00	17,565.00	89,283.00	50,000.00	67,820.00	3,600.00	142,560.00		66,240.00
3 Funded Matching																
4 Total Available Award (sum of lines 1, 2a, & 3)	1,253,182.51	331,170.77	119,292.49	65,034.71	668,099.14	97,612.00	119,208.00	169,229.52	27,980.67	106,633.37	90,309.76	128,855.01	3,600.00	315,661.63	10,183.11	68,240.00

REVENUES

5 Revenue Deferred from Prior Year			2,715.66	20,034.71					1,206.67	6,660.37	12,800.76	39,935.01		57,299.48	10,183.11	
6 Total Revenues (8000's) Input	723,857.16	281,747.08	97,010.93	65,034.71	281,646.96	97,612.00	53,053.63	89,892.31	17,254.67	110,504.37	62,184.76	95,185.01	3,600.00	186,352.48	10,183.11	68,240.00
7 Cash Received in Current Year	723,857.16	281,747.08	94,295.27	45,000.00	281,646.96	97,612.00	53,053.63	89,892.31	16,048.00	103,844.00	49,375.00	55,250.00	3,600.00	136,053.00		68,240.00
8 Total Available (sum lines 5, 6, & 7)	723,857.16	281,747.08	97,010.93	65,034.71	281,646.96	97,612.00	53,053.63	89,892.31	17,254.67	110,504.37	62,184.76	95,185.01	3,600.00	186,352.48	10,183.11	68,240.00

EXPENDITURES

9 Donor-Authorized Expenditures	839,389.97	316,951.55	94,243.77	65,034.71	668,099.14	97,612.00	119,208.00	91,682.00	11,161.59	162,148.22	41,173.10	55,274.69	3,600.00	156,334.22	9,486.73	16,232.30
10 Non Donor-Authorized Expenditures				7,393.04	280.77	16,618.05										
11 Total Expenditures (sum lines 9 & 10)	839,389.97	316,951.55	94,243.77	72,427.75	668,379.91	114,230.05	119,208.00	91,682.00	11,161.59	162,148.22	41,173.10	55,274.69	3,600.00	156,334.22	9,486.73	16,232.30
12 Amounts Included in Line 6 above for Prior Year Adjustments																

**Calculation of Def Rev or AIP,
& A/R amt (line 8 minus line
9 plus line 12)**

13	(115,532.81)	(35,204.47)	2,787.16		(386,452.18)		(66,154.37)	(1,789.89)	6,093.08	(51,643.85)	21,011.66	39,910.32		40,018.28	686.38	52,007.70
b) Accounts Payable			2,787.16						6,093.08		21,011.66	39,910.32		40,018.28	686.38	52,007.70
c) Accounts Receivable	115,532.81	35,204.47			386,452.18		66,154.37	1,789.89								

**Unused Grant Award
Calculation (line 4 minus line
9 plus line 12)**

14	423,792.54	142,192.22	24,048.72	(0.00)				77,547.52	16,799.08	(55,514.85)	49,136.66	73,580.32		159,327.41	696.38	52,007.70
15	423,792.54			(0.00)				77,547.52	16,799.08	(55,514.85)	49,136.66	73,580.32		159,327.41	696.38	52,007.70

**Reconciliation of Revenue
(line 5 plus line 6 minus line
13a minus line 13b plus line
13c)**

16	839,389.97	316,951.55	94,243.77	65,034.71	668,099.14	97,612.00	119,208.00	91,682.00	11,161.59	162,148.22	41,173.10	55,274.69	3,600.00	156,334.22	9,486.73	16,232.30
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MS Voucher 5010 / 8659	Emergency Assistance Prog 5013 / 8659
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148,588.80	
-	-
-	3,727.80
-	3,727.80
-	-
148,588.80	3,727.80

-	3,727.80
36,304.48	3,727.80
36,304.48	-
-	-
36,304.48	3,727.80

51,085.48	3,727.80
-	-
51,085.48	3,727.80
-	-

(14,761.00)	-
-	-
14,761.00	-

87,503.32	-
87,503.32	-

51,085.48	3,727.80
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**General Fund CAT FORM
2014-2015 CENTRAL UNION HIGH SCHOOL DISTRICT CAT**

ENTITLEMENT (REB)

Program Name Source Code	Medi-Cal Billing 9500 / 8290	Prog. 29 8220 / 8290	Instructional Mat 6300 / 6590	Special Ed State 6500-6770 / 6792	Special Ed S61-P4 (revenue) 6500-6-6770 / 6590	Mental Health 6572 / 6590	School Bus Emotions 7230	Common Core 7405 / 6590	RRM 8190 / 8690	ROA 9140 / 8625	Sp Ed Reg Bal Adjustment 3327	STSS 7690 / 8690
AWARD												
1 Prior Year Restricted Ending	11,222.78		721,651.38		54,980.61	70,145.58	19,100.00	687,849.19		320,672.15	1.00	
2a Balance Year Award	15,226.44	184,769.00	154,166.78	795,516.95		161,935.42				95,151.36		919,786.00
2b Other Adjustments		170,601.00		(2,763.76)		(80.34)			3,042.00			
Adj Curr Yr Award (Sum lines 2a & 2b)		170,601.00	167,320.10	795,733.10		161,816.08			3,042.00	95,151.36		919,786.00
2c Required Matching												
3 Funds/Other												
4 Total Available Award (sum of lines 1, 2, & 3)	26,449.22	365,369.00	889,981.48	795,733.10	54,980.61	231,961.66	19,100.00	687,849.19	3,042.00	415,823.51	1.00	919,786.00

REVENUES

5 Cash Received in Current Year	15,226.44	170,601.00	131,333.32	795,733.10		180,175.90			3,042.00	95,151.36		919,786.00
6 Amounts included in Line 5 for Prior Year Adjustments												
7a Accounts Receivable (line 2c minus lines 5 & 6)			154,166.78			1,640.18						
7b Non-Current Accounts Receivable												
7c Current Accounts Receivable (7a-7b)			154,166.78			1,640.18						
8 Contributed Matching Funds												
9 Total Available (sum of lines 5, 7c, & 8)	15,226.44	170,601.00	167,320.10	795,733.10		161,816.08			3,042.00	95,151.36		919,786.00

EXPENDITURES

10 Donor-Authorized Expenditures	26,449.22		229,148.33	795,733.10	6,222.52	165,472.08	3,549.75	687,849.19	3,042.00		1.00	919,786.00
11 Non Donor-Authorized Expenditures				749,677.44					1,306,744.59			
12 Total Expenditures (line 10 plus line 11)	26,449.22		229,148.33	1,545,710.54	6,222.52	165,472.08	3,549.75	687,849.19	1,306,786.58		1.00	919,786.00

RESTRICTED ENDING BALANCE

13 Current Year (line 4 minus line 10)		365,369.00	659,832.15		48,758.09	46,489.58	15,550.25			415,823.51		
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**General Fund CAT Form
2014-2015 CENTRAL UNION HIGH SCHOOL DISTRICT CAT**

CAT FORM SUMMARY								
Deferred Revenue Total	Accounts Receivable Total	Non-Donor Auth Expenditure	Contributed Matching Funds	Contribution Total (8980)	Restricted Ending Balance	Expenditures Total	Accounts Payable Total	Revenues Total
162,906.56	827,385.33	2,081,213.88	-	2,081,213.88	1,551,852.58	7,749,915.34	-	4,466,242.58

1,581,227.72

Resource	Amount
8150	6,483.42
9010	9,301.08
6500	13,590.64
	859,760.47

Other Restricted AR's (ie: reimbursable & refunds)-see Accounts Receivable sheet

(Fund 01, Restricted Only -input here 8000's)
 Total Revenues 4,466,242.58
 Total Expenditures 7,749,915.34
 Difference (3,274,672.76)

Difference 0.00

(3,274,672.76)	Difference
162,906.56	Deferred Rev.
2,081,213.88	Non-Donor Authorized Expenditures
827,385.33	Accts Rec.
(528,578.11)	Accts Payable
(528,578.11)	Total

(Run GL, Fund 01, Restricted Only for 7/1 Beginning Balance object 8791 & 9785 & 9793)
 Total (528,578.11)
 Prior Year Rest. Ending Balance 2,080,430.68
 Form 01 Restricted Ending Balance 1,551,852.57

1,551,852.58	CAT Restricted Ending Balance
1,551,852.57	Form 01 Restricted Ending Balance
0.01	Difference (should always balance to \$0)

NOTES:

CASH FLOW
2015-2016

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

RE	OBJ	MGR	2015-2016												FISCAL YEAR TOTALS	ACCRUALS
			BEGINNING CASH	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY		
0000	8011	0000	13,417,158.04	14,029,450.98	12,477,542.84	13,140,275.62	12,101,395.38	11,853,492.13	16,508,991.70	14,734,586.40	14,515,551.59	15,896,784.83	16,489,442.25	16,054,863.45	16,054,863.45	
State Aid - Revenue Limit	0000	8011	0.00	4.85%	1,470,546.30	2,646,983.34	2,646,983.34	2,646,983.34	2,646,983.34	2,646,983.34	2,646,983.34	2,646,983.34	2,646,983.34	2,646,983.34	2,646,983.34	2,950,226.00
State Aid - EPA	0000	8012	0.00	0.00%	0.00	21.74%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.04%
State Aid - Prior Year	0000	8018	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	789,930.00
Local Property Taxes	0000	8077	3,176,110.00	0.00	0.00	0.00	0.00	3.33	1,497,544.50	0.00	1,089,123.27	0.00	0.00	0.00	0.00	453,301.81
Other Non Revenue	0000	8077	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE LIMIT SOURCES 8010-8099			13,417,158.04	14,029,450.98	12,477,542.84	13,140,275.62	12,101,395.38	11,853,492.13	16,508,991.70	14,734,586.40	14,515,551.59	15,896,784.83	16,489,442.25	16,054,863.45	16,054,863.45	2,136,463.81

RE	OBJ	MGR	DESCRIPTION	R E C E I P T S												FISCAL YEAR TOTALS	ACCRUALS
				BEGINNING CASH	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY		
3310	8181	0000	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	0.00	0.00	34.02%
3327	8182	0000	Special Education Mental Health	869,889.14	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227,265.64
3060	8285	0000	Migrant Education	97,612.00	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%
3061	8285	0000	Migrant-Summer	353,571.57	1.41%	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
0002	8290	0000	Advanced Placement-Fad	192,980.07	0.00%	2,715.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,276.12
0014	8290	0000	Medi-Cal Administration	19,916.00	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%
3010	8290	0000	Title I	1,105,484.94	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,616.00
3165	8290	0000	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
3550	8290	0000	Voce Education	104,370.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104,370.00
4035	8290	0000	Title II, Part A - Teacher Quality	231,553.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4045	8290	0000	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	177,334.50
4047	8290	0000	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
4207	8290	0000	Title III Immigrant Ed Program	17,595.00	0.00%	1,206.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4203	8290	0000	Title III, EIA	89,653.00	7.43%	6,650.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5540	8290	0000	Medi-Cal Billing Option	17,000.00	47.45%	8,086.76	230.36	332.26	443.78	1,955.00	0.00	0.00	0.00	0.00	0.00	0.00	762.44
5819	8290	0000	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
			TOTAL FEDERAL 8100-8299	2,891,444.72	6,153.28	230.36	2,009.73	332.26	618,086.46	9,393.00	293,857.00	0.00	0.00	0.00	0.00	1,265,871.72	

RE	OBJ	MGR	BUDGET STATUS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
R E C E I P T S																	
Mandated Cost Reimbursement	0000	0000	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%
			2,286,159.44	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	2,286,159.44
Lottery	1100	0500	0000	0.00%	0.00%	0.00%	0.00%	0.00%	23.58%	0.00%	0.00%	23.58%	0.00%	0.00%	23.58%	70.74%	29.26%
			543,252.00	0.00	0.00	0.00	0.00	0.00	128,107.87	0.00	0.00	128,107.87	0.00	0.00	128,107.87	384,323.61	158,929.39
Lottery - Instruction	0300	0500	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%
			159,085.00	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	159,085.00
Prop 39	6230	0500	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%
			170,601.00	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	170,601.00
Cal Health Sciences Bid Pj	6578	0500	0000	25.67%	0.00%	0.00%	23.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	49.37%	50.63%
			50,000.00	12,809.78	0.00	0.00	11,675.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,884.78
CA Partnership Academies	6385	0500	0000	56.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	59.25%	43.75%
			71,000.00	39,835.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,954.99
Special Ed (State PY 6 c6)	6500	0500	0000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
			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
Special Ed-Mental Health	6512	0500	0000	50.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.40%	0.00%	0.00%	0.00%	76.19%	23.81%
			161,908.00	0.00	82,232.27	0.00	0.00	0.00	0.00	0.00	0.00	41,116.13	0.00	0.00	0.00	123,348.40	38,557.60
Ag Vocational Incentive Grant	7010	0500	0000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	0.00%	0.00%	75.00%	25.00%
			3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	2,700.00	0.00	0.00	0.00	0.00	0.00	2,700.00	900.00
Partnership Academy	7220	0500	0000	40.93%	0.00%	0.00%	0.00%	0.00%	50.91%	0.00%	0.00%	0.00%	0.00%	0.67%	0.00%	92.51%	7.48%
			140,000.00	57,299.48	0.00	0.00	0.00	0.00	71,280.00	0.00	0.00	0.00	0.00	940.00	0.00	129,519.48	10,480.52
Common Core State Standards	7405	0500	0000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER STATE	8300-8599			110,044.25	82,232.27	0.00	11,675.00	0.00	189,387.87	2,700.00	0.00	189,224.00	0.00	940.00	128,107.87	704,511.28	2,481,102.18

R R E C E I P T S

	9140	8625	0000	95,151.36	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%	100.00%
RDA				95,151.36	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%	95,151.36
Rents & Leases	0000	8650	0000	30,000.00	0.00%	3.67%	1,078.75	513.75	1,282.75	1,877.50	3,000.00	1,440.50	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7,593.25
Interest	0000	8699	0000	55,000.00	0.00%	0.00%	0.00%	22.73%	0.00%	0.00%	0.00%	0.00%	22.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	31.82%
ROP	0000	8677	6350	834,618.00	0.00%	3.60%	13,786.00	75,116.00	75,116.00	75,116.00	75,116.00	75,116.00	9.00%	9.00%	0.00%	0.00%	0.00%	0.00%	0.00%	45.00%
Other Local Revenue	0000	8659	0000	125,000.00	0.00%	2.16%	2,705.62	13,250.69	8,871.26	26,175.68	4,580.34	32,937.45	3.66%	3.66%	0.00%	0.00%	0.00%	0.00%	0.00%	15.40%
CURS ID-Grants/Donations/text	0000	8699	0045	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SHS-Donations/text book	0000	8699	0047	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Prior Year Cancelled Warrants	0098	8699	0000	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Outlanded Warrants	0098	8699	0000	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Cal Health Sciences Bid Physical	6378	8699	0000	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Special Education/Local	6500	8699	0000	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Partnership Academics/Local	7220	8699	0000	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transportation/Local	0000	8699	7230	35,000.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
School Bus Emissions	7238	8699	0000	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RRM/Local	8150	8699	0000	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Lowie's Grant (Robotics)	9002	8699	0000	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	9003	8699	0000	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Microsoft Voucher	9010	8699	0000	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Special Projects	9013	8699	0000	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Microsoft Voucher	9140	8699	0000	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Special Education	6500	8792	0000	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Special Education	6500	8792	0000	769,280.21	0.00%	5.30%	40,707.70	49,707.70	73,273.85	73,273.85	73,273.85	73,273.85	9.54%	9.54%	0.00%	0.00%	0.00%	0.00%	0.00%	-5.97%
TOTAL OTHER LOCAL 8000-8799 (#819)				1,843,048.57	88,776.87	44,513.32	177,899.30	150,543.87	176,443.04	165,770.20	182,787.81	73,273.85	85,773.86	73,273.86	1,475,147.81	0.00%	0.00%	0.00%	0.00%	467,801.76
TOTAL INTERFUND TRANSFERS 8900-8629				1,000.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,000.00
GRAND TOTAL RECEIPTS				47,837,593.73	1,688,018.88	1,597,522.25	4,144,746.58	2,839,364.42	5,925,857.52	3,454,542.03	2,839,144.15	4,489,940.20	3,621,860.47	2,665,140.70	4,380,635.31	40,845,632.98	7,091,940.75			

Borrow from Fund 200 or 600

OBJ / MGR	BUDGET STATUS ACTUALS	D I S B U R S E M E N T S												FISCAL YEAR TOTALS	ACCRUALS	
		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE			
1000	21,501,122.19	1,82%	7,80%	7,67%	7,80%	7,96%	0,00%	15,91%	7,95%	6,90%	6,90%	6,50%	6,80%	6,80%	84,97%	15,03%
	392,215.19	4,96%	6,83%	6,91%	7,14%	8,29%	199.50	3,420,986.79	1,709,408.64	1,483,359.48	1,483,359.48	1,398,698.32	1,483,359.48	1,483,359.48	18,289,486.59	3,231,652.80
2000	6,392,959.29	2,11%	5,85%	6,55%	6,61%	6,75%	2,23%	446,631.61	517,340.62	432,662.95	432,662.95	288,739.96	432,662.95	432,662.95	5,281,189.41	1,111,769.88
	317,259.08	3,17%	15,82%	13,06%	14,28%	7,65%	5,04%	848,699.27	516,694.27	473,546.41	473,546.41	522,842.86	522,842.86	522,842.86	7,723%	22,77%
3000	7,627,781.92	7,66%	4,36%	7,24%	8,42%	3,84%	4,22%	204,188.35	179,877.19	201,550.57	201,550.57	201,550.57	201,550.57	201,550.57	2,901,827.17	1,938,655.97
	160,715.09	3,17%	15,82%	13,06%	14,28%	7,65%	5,04%	112,250.02	120,286.24	419,472.40	419,472.40	419,472.40	419,472.40	419,472.40	2,907,074.47	738,465.51
4000	2,226,006.00	7,66%	4,36%	7,24%	8,42%	3,84%	4,22%	204,188.35	179,877.19	201,550.57	201,550.57	201,550.57	201,550.57	201,550.57	2,901,827.17	1,938,655.97
	70,579.78	3,17%	15,82%	13,06%	14,28%	7,65%	5,04%	112,250.02	120,286.24	419,472.40	419,472.40	419,472.40	419,472.40	419,472.40	2,907,074.47	738,465.51
5000	4,838,483.14	7,66%	4,36%	7,24%	8,42%	3,84%	4,22%	204,188.35	179,877.19	201,550.57	201,550.57	201,550.57	201,550.57	201,550.57	2,901,827.17	1,938,655.97
	370,861.32	7,66%	4,36%	7,24%	8,42%	3,84%	4,22%	204,188.35	179,877.19	201,550.57	201,550.57	201,550.57	201,550.57	201,550.57	2,901,827.17	1,938,655.97
Subtotal for SACS Reporting Object Codes 4000-5999	7,067,892.10	441,441.11	585,701.83	654,088.30	725,058.72	358,328.50	318,438.37	345,841.04	300,283.43	621,022.97	621,022.97	621,022.97	621,022.97	621,022.97	5,888,801.64	1,188,180.46
	1,203,257.45	2,09%	12,35%	8,13%	1,69%	0,00%	0,00%	0,00%	1,20%	6,23%	6,23%	8,31%	8,31%	8,31%	54,53%	45,47%
8000	1,203,257.45	16,19%	2,15%	3,87%	3,87%	3,87%	3,87%	3,87%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	100,000.00	547,104.89
	576,748.00	16,19%	2,15%	3,87%	3,87%	3,87%	3,87%	3,87%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	100,000.00	547,104.89
7000	3,568,348.34	7,66%	4,36%	7,24%	8,42%	3,84%	4,22%	204,188.35	179,877.19	201,550.57	201,550.57	201,550.57	201,550.57	201,550.57	2,901,827.17	1,938,655.97
	576,748.00	7,66%	4,36%	7,24%	8,42%	3,84%	4,22%	204,188.35	179,877.19	201,550.57	201,550.57	201,550.57	201,550.57	201,550.57	2,901,827.17	1,938,655.97
TOTAL DISBURSEMENTS	47,380,881.28	1,913,219.47	3,397,729.15	3,462,016.80	3,519,761.26	3,252,042.91	1,070,387.85	5,208,837.33	3,058,178.96	9,228,223.05	9,228,223.05	3,278,648.13	3,303,619.50	3,278,648.13	37,742,351.27	9,618,210.02

NET INCOME	577,032.44	(225,202.59)	(1,710,208.90)	662,732.88	(680,306.84)	(446,183.44)	4,855,489.57	(1,774,395.30)	(219,034.81)	1,381,233.24	592,657.42	(435,376.80)	1,101,987.16
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OBL	P R I O R Y E A R												FISCAL YEAR TOTAL	ACCRUALS
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		
Total Compensation	870,189.36	2,516,824.17	2,591,289.64	2,638,248.89	2,757,568.41	615,781.58	4,725,148.29	2,743,443.53	2,743,443.53	2,388,468.84	2,438,795.29	2,413,923.92		
General Disbursement	1,643,030.11	791,104.98	890,726.96	683,512.37	484,474.50	454,586.37	483,769.04	314,735.43	375,283.43	836,724.21	864,724.21	864,724.21		

	9110	9130	9200	9310	9320	9503	9510	9524	9525	9526	9510	9550	TOTAL PRIOR YEAR	ENDING CASH
Cash On Hand June 30th	13,417,158.04													
Revolving Cash	6,000.00													
Accounts Receivable	1,158,238.65	158,238.65	1,000,000.00	1,000,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
Prepaid Expenditures	631.55													
Stores	23,066.27													
Accounts Payable Tax Liability	(2,351.39)													
Accounts Payable	(358,483.40)													
Health & Welfare Holding	0.00													
Unemployment Holding	0.00													
Workers Comp Holding	0.00													
Due To Other Funds	0.00													
Deferred Revenue	(162,504.56)													
TOTAL PRIOR YEAR	14,061,815.19	159,298.65	1,158,238.65	1,000,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
ENDING CASH	14,029,450.89	12,477,542.64	13,140,275.82	12,101,395.38	11,653,482.13	10,508,981.70	14,734,686.40	14,515,551.59	15,896,784.83	16,489,442.25	16,054,083.45	17,195,050.83	17,195,050.83	17,195,050.83

Beginning Fund Balance July 1, 2014	14,081,815.19
Change in Fund Balance	577,032.44
Estimated Fund Balance June 30, 2015	14,658,847.63

Estimated Cash @ 6/30/2015	17,156,050.63
Estimated Accounts Receivable @ 6/30/2015	7,091,940.75
Estimated Accounts Payable @ 6/30/2015	(9,618,210.02)
Estimated Other Assets/Stores @ 6/30/2015	23,066.27
Revolving Cash @ 6/30/2015	6,000.00
Estimated Ending Fund Balance @ 6/30/2015	14,658,847.63