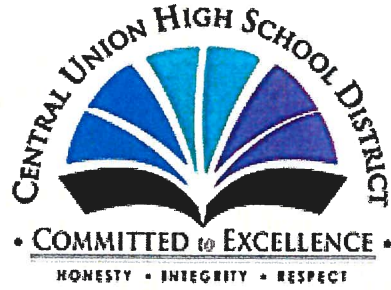


Central Union High School District

2016-2017

1st Interim Report



Central Union High School District
First Interim Report 2016-2017
December 13, 2016



Central Union High School District

First Interim Report 2016-17

Narrative

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

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

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

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

First Interim Report - Budget Overview

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

1. A narrative regarding current fiscal considerations, budget assumptions and budget projections for the upcoming fiscal year.
2. The state-required Standardized Account Code Structure (SACS) budget report forms, which include a variety of financial facts and figures
3. Final First Interim Budget Report for other District Funds.

State Information

In January 2016, the Governor’s proposed 2016-17 Budget provided a generous increase to ongoing education funding closing the remaining Local Control Funding Formula (LCFF) gap for 2016-17 by 49.08%. In the latest May Revise Budget, the Governor proposed to increase the LCFF gap funding to 54.84%. The ultimate gap percentage increase to the LCFF was not released until the Governor signed the State Budget. The final LCFF percentage for 2016-17 is 54.18%. As the State continues to aggressively fund the LCFF gap, future funding for districts will greatly diminish as they get closer to their LCFF Target Funding.

The Governor's 2016-17 State Budget provided an additional \$2.8 billion for education based on unanticipated State revenues for 2014-15, 2015-16 and additional projected revenues for 2016-17. The enacted 2016-17 State Budget provides \$71.9 billion for education which is up from \$69.1 billion in 2015-16. As part of this additional funding, the Governor provided another round of one-time funds for discretionary purposes. The one-time 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. Additionally, the Governor did not address the growing concern over the Local Reserve Cap and the limited amounts that school district's may be required to retain as reserves.

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

One of the main principals of the new funding model is to target funding towards meeting the needs of disadvantaged students that are identified under the following three categories: English Language Learners, Low Income Students (pupils eligible for free and reduced price meals), and Foster Youth. The targeted students are referred to as unduplicated pupils under the LCFF. The percentage of unduplicated students enrolled in our District averaged over the current and last two years is 76.26%. This is our current estimate based on the October CALPADS enrollment snapshot on October 5, 2016. The District will certify the final count on December 16, 2016.

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

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

The main principal of the LCAP is to show ***how*** the district will provide increased or improved services to English Learners, Low-Income and Foster Youth students under the supplemental/concentration grant. The proposed 54.18% gap funding for 2016-17 included in the Governor's State Budget. 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, has been established at 22.49%. The targeted funding estimated for Supplemental and Concentration Grant Funding in 2016-17 is \$7.7 million.

Enrollment/Attendance - History and Projections for 2016-17

The most significant characteristic for determining a district's State revenue is the calculation of the average number of students that are in attendance on a daily basis through-out the school year. The State does not pay the District for enrollment but on actual student attendance. The Local Control Funding Formula will not generate State funding unless the student attends school. Prior to the October 5, 2016 enrollment snapshot, the District's enrollment for 2015-2016 was 4,120. The enrollment count in early October was 4,118 or a decrease of 0.05%.

ADA (average daily attendance) is the most important part of the District's income as this funding accounts for **95.7%** of the total funding for the Unrestricted General Fund. Even small fluctuations in the District's ADA can mean tens of thousands of dollars as a gain or loss in revenues. The District's attendance records are monitored monthly and ADA is reviewed throughout the year to ensure maximum State funding and to monitor projected revenue within budget. A 1% fluctuation in district attendance equates to a gain or loss of approximately **\$418,000**. The District's ADA percentage to enrollment for 2015-16 was **95.05%**. The 2015-16 State-wide ADA percentage for High School Districts was **93.95%**.

The projected ADA for 2016-17 is based on using a five year average attendance percentage times our projected 2016-17 CALPADS enrollment figure of 4,118. Although the current enrollment count is 4,118, we will continue to budget State LCFF funding based on the 2015-16 P-2 ADA of 3,916.18. The graph in Table 1 below provides an illustration of the ADA-to-Enrollment history for the Central Union High School District that includes the 4,118 enrollment figure.

Table 1

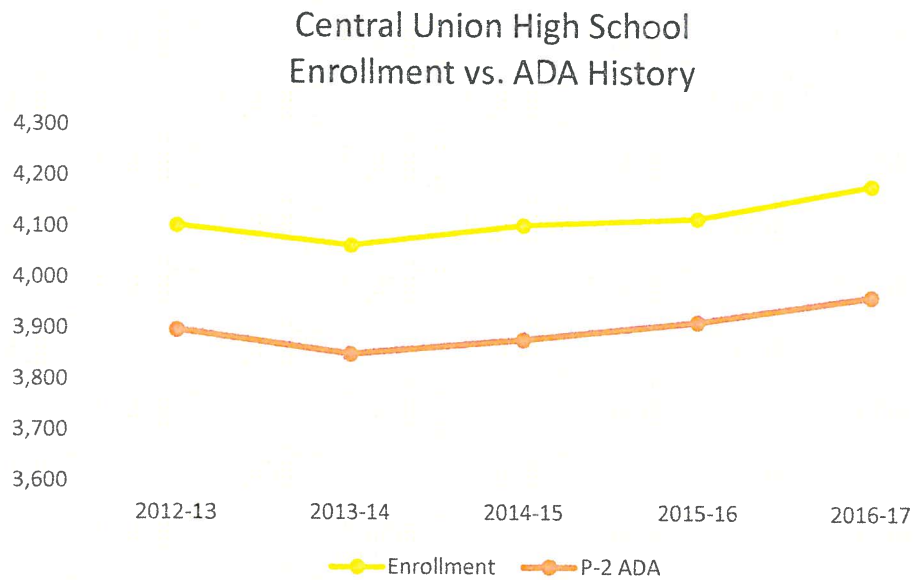


Table 2 below is the same ADA-to-Enrollment history that provides the attendance and enrollment figures by year for the District. As mentioned above, the District will use the 2015-16 P-2 ADA for State Aid funding until the actual 2016-17 P-2 has been determined. The table below includes the current un-certified enrollment count for 2016-17.

Table 2						
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
CALPADS Enrollment (October Snapshot)	4,056	4,104	4,066	4,106	4,120	4,119
Change in Enrollment	47	48	(38)	40	14	(1)
Percentage Change	1.17%	1.18%	-0.93%	0.98%	0.34%	-0.02%
						Proj. 5 yr Avg.
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
P-2 Actual Attendance	3,836.28	3,897.91	3,852.10	3,880.28	3,916.18	3,903.63
Change in ADA Attendance P/Y	(9)	62	(46)	28	36	(13)
Percentage Change	-0.24%	1.61%	-1.18%	0.73%	0.93%	-0.32%
						5 yr Avg.
P-2 Actual Attendance as a % of CALPADS Enrollment	94.58%	94.98%	94.74%	94.50%	95.05%	94.77%

FIRST INTERIM 2016-2017 -VARIANCE REPORT

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

UNRESTRICTED GENERAL FUND

REVENUE VARIANCE

1. LCFF funding increased by \$22,663. This increase is attributed to updating the District information in the LCFF calculator that was issued in early November 2016. An adjustment to the ADA may be made later in the year based on the final P-2 ADA in April, 2016. There will be no impact to the LCFF funding unless the 2016-17 P-2 ADA comes in higher than the 2015-16 figure.
2. Federal and Other State Revenues remained constant.
3. Other Local Revenue increased by \$16,900. This increase is to account for possible revenue in Transportation for charges to IVCEC. Also, \$4,900 of this increase is to account for the Teacher's Special Project Grant provided by the El Centro Education Foundation.

Overall, Unrestricted Revenues increased by \$39,563 or 0.1%

EXPENDITURE VARIANCE

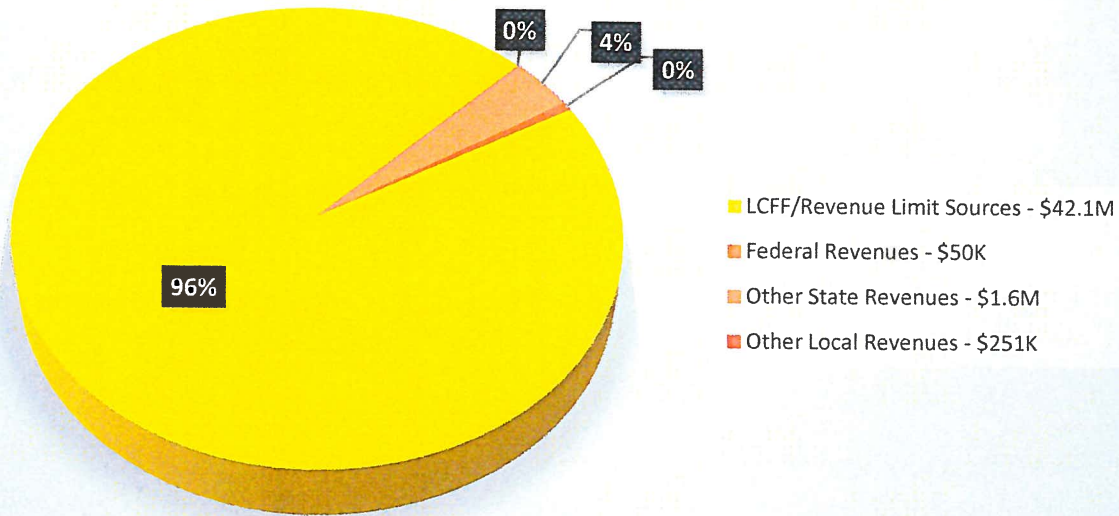
1. Certificated Salaries decreased by <\$90,145> or -0.5% compared to the September Budget. This decrease is primarily due to salary cost adjustments from the Unrestricted budget to the Restricted side of the budget. Actual salary costs were entered based on individual employee's pay information. Additionally, budgeted salary costs were adjusted based on positions that have currently not been filled.
2. Classified Salaries increased by \$159,400 or 3.1%. This increase is attributable to budget adjustment to classified salaries based on the bargaining unit agreement for 2016-17.
3. Employee Benefits increased by \$4,409 or 0.1%. The budget was updated to include adjustments on salary costs.
4. Books and Supplies decreased by <\$16,017> or -0.8%. This decrease is attributable primarily to adjustments on various items included in the Local Control Accountability Plan.
5. Services and Other Operating Expenses increased by \$224,886 or 7.1%. This increase is due to projected increase in expenses for the Technology Department, Transportation Department, cost adjustments for our School Resource Officers and a new budget for the District's Safety Committee.
6. Capital Outlay increased by \$118,589 or 37.3%. The budget was increased to include two new vans, one new light truck for the Technology Department, and a new forklift for the warehouse.
7. Other Outgo increased by \$8,362 or 1.4%. This is due to an adjustment to the students generating "District of Resident" funds for ICOE. The transfer to ICOE increased slightly based on student unduplicated % increase.
8. Transfers of Indirect Cost increased \$11,638 or 5.0%. This increase is a result of anticipated increase in Restricted program expenditures.

Overall Unrestricted Expenditures decreased by <\$358,283> or -5.8%

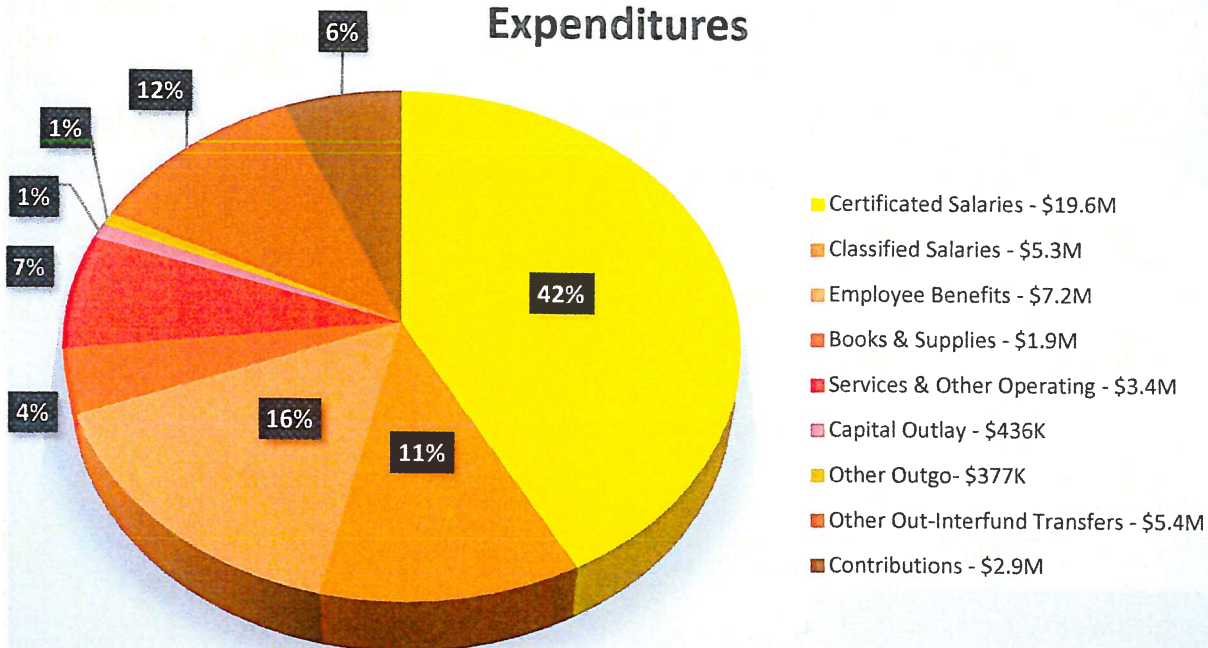
Other Financial Sources/Uses category increased by \$654,523 or 13.8%. The majority of the increase is due to adding additional capital projects for 2016-17. Projects added are the District's Family Resource Center Parking Lot Paving, District Office Foyer improvements, and DOHS New Cafeteria Remodel. Additionally, the transfer to the Capital Outlay Fund includes actual cost amounts for Phoenix Rising Project and the IT Wiring Project, and the updated amount for the new IT Building based on the approved bid.

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

2016-17 Unrestricted General Fund Revenue



2016-17 Unrestricted General Fund Expenditures



RESTRICTED GENERAL FUND

REVENUE VARIANCE

1. Federal revenues decreased by <\$7,248> or 0.3%. This minor decrease is due to updating program award budgets. Basically, Migrant Ed. and Title I funding information.
2. Other State revenues increased by \$738,317 or 21.8%. This increase was primarily due to adjustments for carry-over funding and one-time allocation for the Governor's CTE Initiative Grant. Additionally, we received funding for the California College Readiness Grant.
3. Other Local revenue decreased by <\$9,428> or 1.1%. This is a result of a decrease adjustment to our projected Microsoft voucher funds and a slight decrease in Special Education funding.

Overall, Restricted Revenues increased by \$721,640 or 10.3%

EXPENDITURE VARIANCE

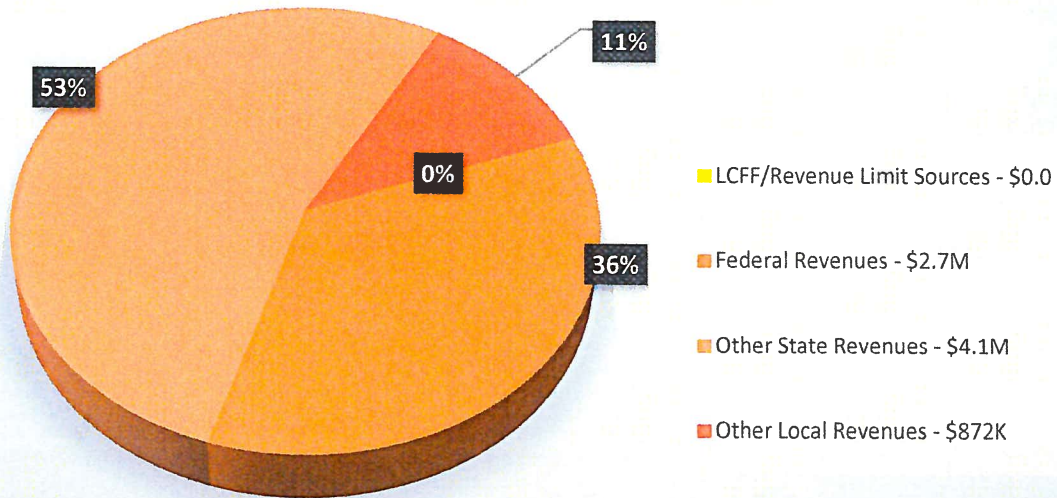
1. Certificated Salaries increased by \$59,391 or 2.2%. This increase is primarily due to projected increases in salary cost for Special Ed., foreseeable cost for the new College Readiness Grant and the Educator Effectiveness Grant.
2. Classified Salaries increase by \$122,070 or 8.1%. This increase is predominantly due to classified salary increased based on the CSEA settlement for 2016-17.
3. Employee Benefits increase by \$56,816 or 2.0%. The budget was updated to include the adjustments for certificated and classified salary cost increases as noted above.
4. Books and Supplies increased by \$490,593 or 34.4%. The increase is primarily due to including proposed expenditures for the Career Technical Education Incentive Grant Program (CTEIG), the Partnership Academy and College Readiness Grant.
5. Services and Other Operating Expenses increased by \$251,842 or 24.3%. This increase, again, is mainly due to adding projected expenditures for the CTEIG Program, the Partnership Academy and College Readiness Grant.
6. Capital Outlay increased by \$51,199 or 33.4%. This increase is specifically due to the proposed capital purchase of the Greenhouse through the CTEIG Program.
7. Other Outgo - budget is constant. No changes.
8. Other Outgo Transfers of Indirect Cost increased \$11,638 or 8.2%. This increase is a result of anticipated increase in Restricted program expenditures

Overall Restricted Expenditures increased by \$1,043,549 or 10.6%

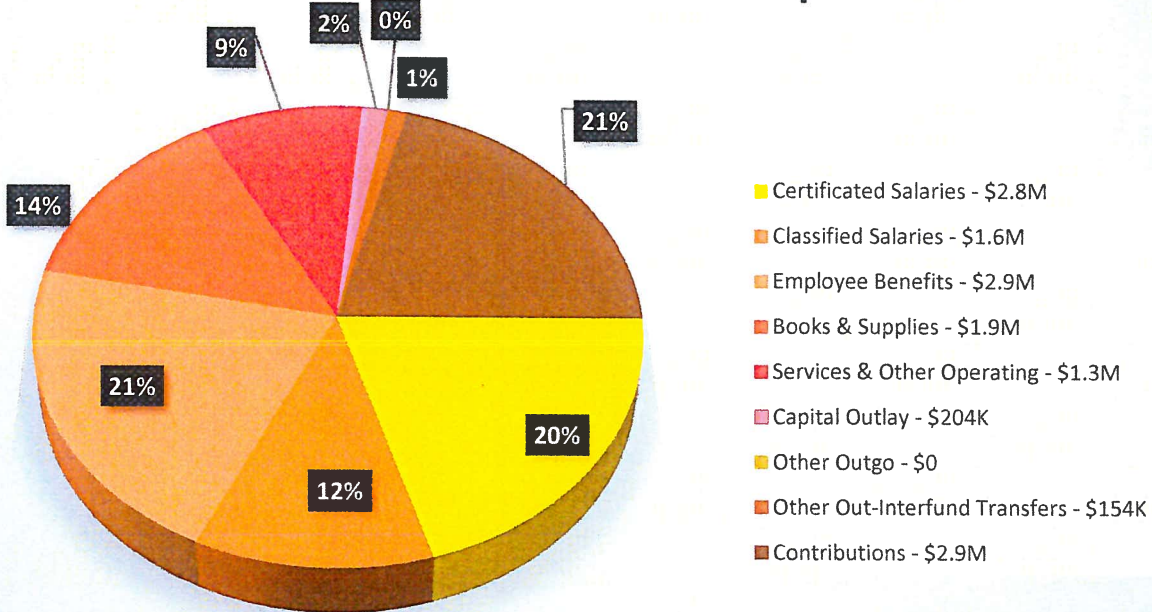
Contributions to the Restricted budget increased by \$198,677 or 8.2%. This is due to an increase to the Routine Restricted Maintenance budget, increase in Special Education encroachment, and Title III support.

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

2016-17 Restricted General Fund Revenues



2016-17 Restricted General Fund Expenditures



RESERVES

At this time, the District is projecting a decrease in the Unrestricted General Fund reserves by \$2,470,832 for 2016-2017. The District is also anticipating a deficit in the Restricted Ending Fund balance by \$267,591. The total General Fund Ending Fund Balance projected at June 30, 2017 is \$13,416,822 for which \$738,019 is designated as Restricted Ending Fund Balance.

MULTIYEAR FINANCIAL PROJECTION

The 2016-17 Multi-Year Projection (MYP) at First Interim reflects that the district is able to maintain the minimum 3% Reserve for Economic Uncertainty through 2018-19. Any negotiated salary increases and/or health and benefit increases during the next two years, as well as any other increased expenditures, would have an impact on the ending fund balance. The multi-year financial projection assumes that the district will continue to operate in the same manner with ongoing costs that are currently in place.

General Fund (01) Multiyear Financial Projection Summary: *(based on the Dept. of Finance gap funding projections)*

Components	2016-17	2017-18	2018-19
Revenues	\$ 51,814,515	\$ 50,915,145	\$ 52,198,501
Expenses	\$ 54,552,937	\$ 54,612,121	\$ 54,707,345
Excess/(Deficit)	\$ (2,738,422)	\$ (3,696,976)	\$ (2,508,844)
Beginning Balance	\$ 16,155,244	\$ 13,416,822	\$ 11,361,670
Ending Balance	\$ 13,416,822	\$ 9,719,846	\$ 7,211,002
GF (01) Unrestricted Reserves	23.2%	17.1%	13.1%

Currently, it is anticipated that the District will have a deficit in the next two years. Factors that affect these balances are the elimination of one-time discretionary funds and Mandated Cost Reimbursement dollars (\$1 million+). It is not anticipated that the Governor will continue to provide one-time discretionary dollars for 2017-18 and beyond. Additionally, expenditures in the out years include the STRS and PERS percentage increases which are estimated to be \$529,639 and \$491,059 for 2017-18 and 2018-19, respectively. Also, the District is anticipating purchasing the new State adopted Social Studies text book in 2017-18 (est. \$1 million). The District's projection for 2017-18 will be revisited once the Governor's 2017-18 Budget is released in January 2017. At that time, budget modifications, if necessary or required, will be made and included with the District's Second Interim Report.

CONCLUSION

Overall the District's fiscal position is stable. Based on the Department of Finance's projected revenues for future years, the Local Control Funding Formula is expected to provide the District with the means to sustain its current operational and educational needs. The Legislative Analyst's Office forecasts surpluses in the State's budget over the next several years. The surpluses assume that spending is flat; an assumption that may be a temptation for the Legislature to spend. In the interim, we must continue to be prudent as the Local Control Funding Formula continues to be rolled out.



Certification

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

Signed: _____

District Superintendent or Designee

Date: 12/13/2016

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2016

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Merritt Merten

Telephone: 760-336-4503

Title: Fiscal Services Supervisor

E-mail: mmerten@cuhsd.net

ADA

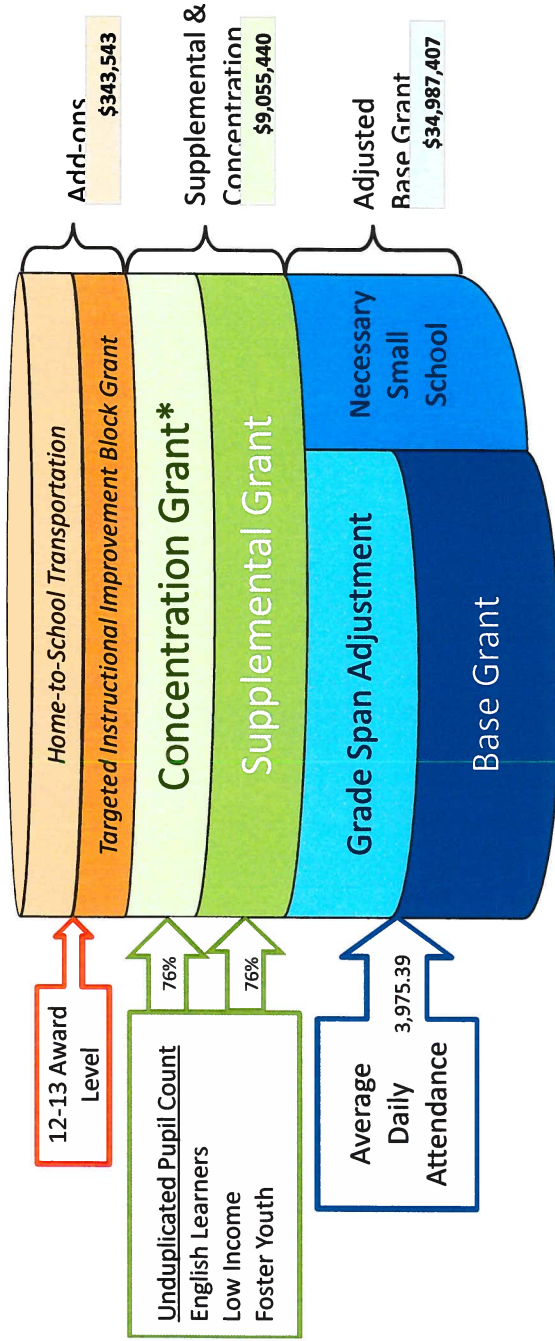
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,915.45	3,915.45	3,915.45	3,915.45	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.73	0.73	0.73	0.73	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,916.18	3,916.18	3,916.18	3,916.18	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	16.92	16.92	16.92	16.92	0.00	0%
b. Special Education-Special Day Class	39.10	39.10	39.10	39.10	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	2.42	2.42	2.42	2.42	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	58.44	58.44	58.44	58.44	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,974.62	3,974.62	3,974.62	3,974.62	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF

Components of LCFF Target Entitlement

	2016-17	
Base Grant / Necessary Small School	\$ 34,100,895	3,975.39 ADA
Grade Span Adjustment	\$ 886,512	
Supplemental Grant	\$ 5,336,279	76%
Concentration Grant	\$ 3,719,161	76%
Add-ons (TIIBG & Transportation)	\$ 343,543	
Total	\$ 44,386,390	

TOTAL TARGET LCFF: \$44,386,390



*Unduplicated Pupil Percentage must be above 55%

2016-17



\$886,512, 2% \$34,100,895, 11%

2016-17 Funding Components

Component	Target	Floor	Funded
Base + Grade Span Adj.	\$ 34,987,407		
Supplemental & Concentration	\$ 9,055,440		
Revenue Limit / Necessary Small School		\$ 24,092,494	
Categoricals		\$ 4,098,559	
TLIG + Transp.	\$ 343,543	\$ 343,543	
PY Gap		\$ 11,042,123	\$ 39,576,719
Floor			\$ 2,605,880
CY Gap			

2016-17

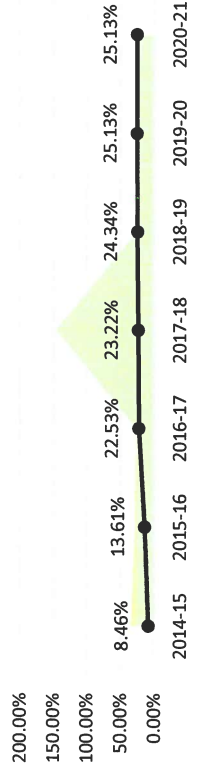


MPP Transition Planning Comparison

	2014-15	2015-16	2016-17	2017-18	2018-19
Current Year Calculated MPP (for use in LCAP)	8.46%	13.61%	22.53%	23.22%	24.34%
Hypothetical: Current Year Maximum MPP	34.90%	29.51%	27.62%	28.00%	28.14%
Hypothetical: Current Year Full Implementation MPP*	25.41%	25.55%	25.88%	146.64%	26.39%

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

MPP Transition Planning Comparison



LOCAL CONTROL FUNDING FORMULA

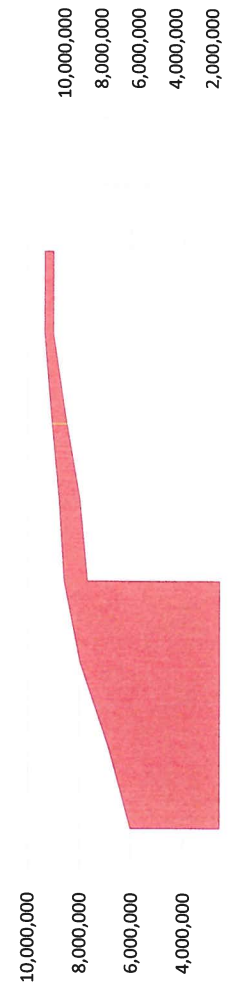
- Hypothetical: Current Year Maximum MPP
 - Hypothetical: Current Year Full Implementation MPP*
 - Current Year Calculated MPP (for use in LCAP)
- *As of the Budget Act of 2015-16, Minimum State Aid will continue perpetually.

Ratio Allocation of Phase-in Funding						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Target less add-ons	\$ 43,146,812	\$ 43,536,129	\$ 43,927,739	\$ 44,042,847	\$ 44,644,643	\$ 45,794,338
Floor & Gap less add-ons	\$ 30,068,500	\$ 34,102,090	\$ 39,233,160	\$ 41,839,056	\$ 42,380,525	\$ 43,549,761
Funding Ratio	69.69%	78.33%	89.31%	95.00%	94.93%	95.10%
Target Funding	\$ 43,490,355	\$ 43,879,672	\$ 44,271,282	\$ 44,386,390	\$ 44,988,186	\$ 46,137,881
Adjusted Base Grant	34,473,048	34,714,207	34,987,407	34,987,407	35,373,020	36,231,704
Supplemental Funding	5,186,815	5,248,094	5,303,391	5,336,279	5,428,344	5,578,958
Concentration Funding	3,486,949	3,573,828	3,636,941	3,719,161	3,843,279	3,983,676
Add-ons (TIIG, Transp.)	343,543	343,543	343,543	343,543	343,543	343,543

Component Allocation During Phase-In						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Phase-in Funding	\$ 30,412,043	\$ 34,445,633	\$ 39,576,703	\$ 42,182,599	\$ 42,724,068	\$ 43,893,304
Ratio* Allocated Components:	69.69%	78.33%	89.31%	95.00%	94.93%	95.10%
Adjusted Base Grant	\$ 24,023,857	\$ 27,191,830	\$ 31,248,286	\$ 33,236,727	\$ 33,579,105	\$ 34,455,832
Supplemental Funding	3,614,630	4,110,861	4,736,615	5,069,265	5,153,050	5,305,509
Concentration Funding	2,430,013	2,799,399	3,248,259	3,533,064	3,648,370	3,788,419
Add-ons (TIIG, Transp.)	343,543	343,543	343,543	343,543	343,543	343,543
Ratio Allocated Supplemental & Concentration Funding	6,044,643	6,910,260	7,984,874	8,602,329	8,801,420	9,093,928
Ratio Allocated Supplemental & Concentration Funding Change	865,617	865,617	1,074,614	617,455	199,091	292,508
Minimum Proportionality Percentage (MPP) Allocated Components:						
Adjusted Base Grant	\$ 34,445,633	\$ 39,576,703	\$ 34,489,089	\$ 34,737,718	\$ 34,737,718	\$ 35,367,077
MPP Supplemental & Concentration Funding	Per approved LCAP	343,543	343,543	343,543	343,543	343,543
Add-ons (TIIG, Transp.)	343,543	343,543	343,543	343,543	343,543	343,543
MPP Supplemental & Concentration Funding Change	-	-	-	7,693,510	292,840	539,877

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

Supplemental & Concentration Phase-In

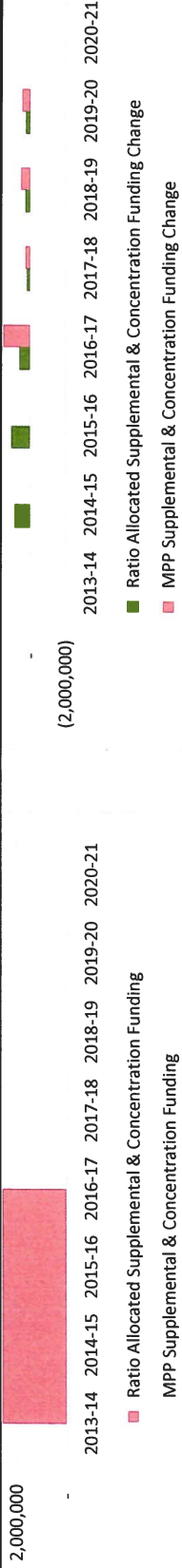


Change in Allocated Supplemental & Concentration Funding



Central Union High (63115) - 2017 First Interim Budget Report

LOCAL CONTROL FUNDING FORMULA

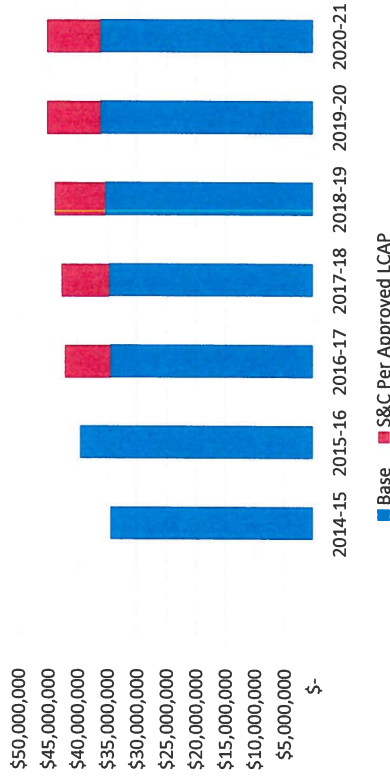


If MPP Supplemental & Concentration funding appears low when compared to Ratio Allocated Supplemental & Concentration funding, verify that all appropriate services provided to benefit LCFF students above general services is included on Step 2 of the MPP calculation. Tip: Give the district credit for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

Minimum Proportionality Analysis

	2014-15	2015-16	2016-17	2017-18	2018-19
Base	\$ 34,445,633	\$ 39,576,703	\$ 34,489,089	\$ 34,737,718	\$ 35,367,077
S&C	\$ -	\$ -	\$ 7,693,510	\$ 7,986,350	\$ 8,526,227
Total	\$ 34,445,633	\$ 39,576,703	\$ 42,182,599	\$ 42,724,068	\$ 43,893,304

Base vs Supplemental/Concentration Allocation

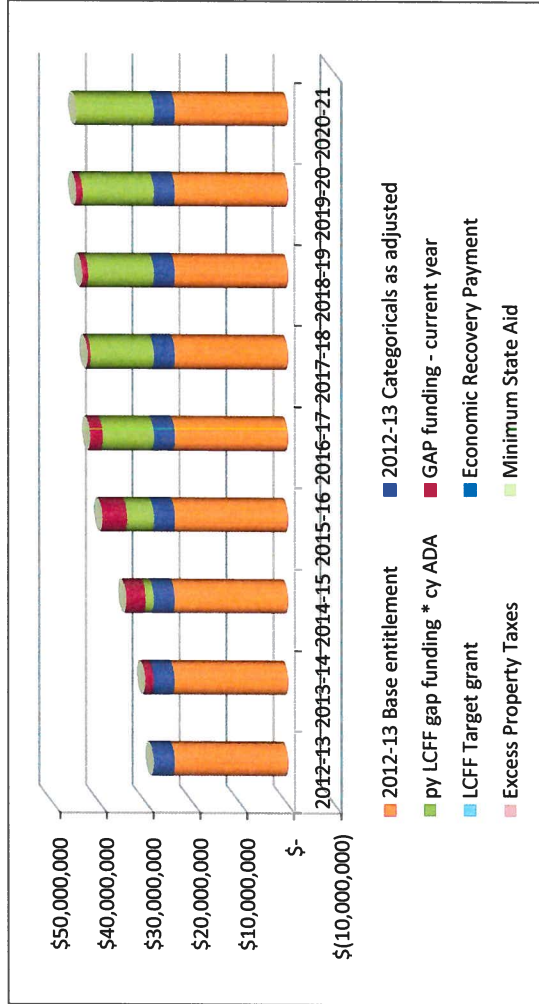


	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Excess Property Taxes	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 1,783,693	\$ 4,074,067	\$ 5,200,748	\$ 2,605,880	\$ 541,481	\$ 1,169,229
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 1,780,896	\$ 5,841,359	\$ 11,042,123	\$ 13,647,991	\$ 14,189,479
2012-13 Categoricals as adjusted	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102
2012-13 Base entitlement	\$ 24,136,314	\$ 24,186,248	\$ 24,148,568	\$ 24,092,494	\$ 24,092,494	\$ 24,092,494	\$ 24,092,494
Total General Purpose Funding	\$ 28,578,416	\$ 30,412,043	\$ 34,445,633	\$ 39,576,703	\$ 42,182,599	\$ 42,724,068	\$ 43,893,304

Central Union High (63115) - 16/17 First Interim Budget Report

LOCAL CONTROL FUNDING FORMULA

Calculator tab: Recap total LCFF	\$	28,578,416	\$	30,412,043	\$	34,445,633	\$	39,576,703	\$	42,182,599	\$	42,724,068	\$	43,893,304
Proof		TRUE		TRUE		TRUE		TRUE		TRUE		TRUE		TRUE

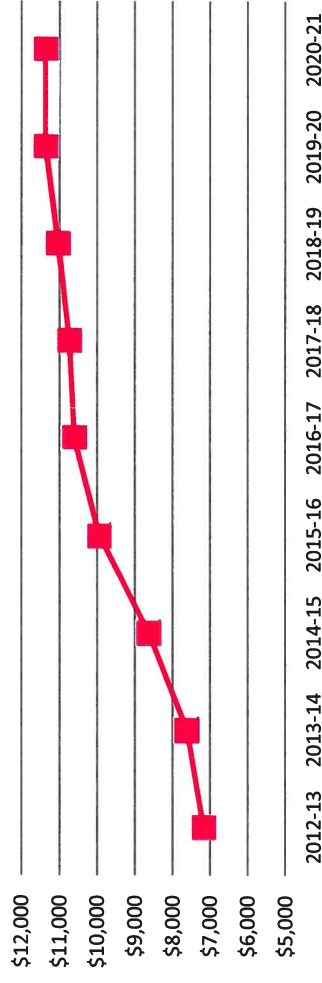


LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement per ADA

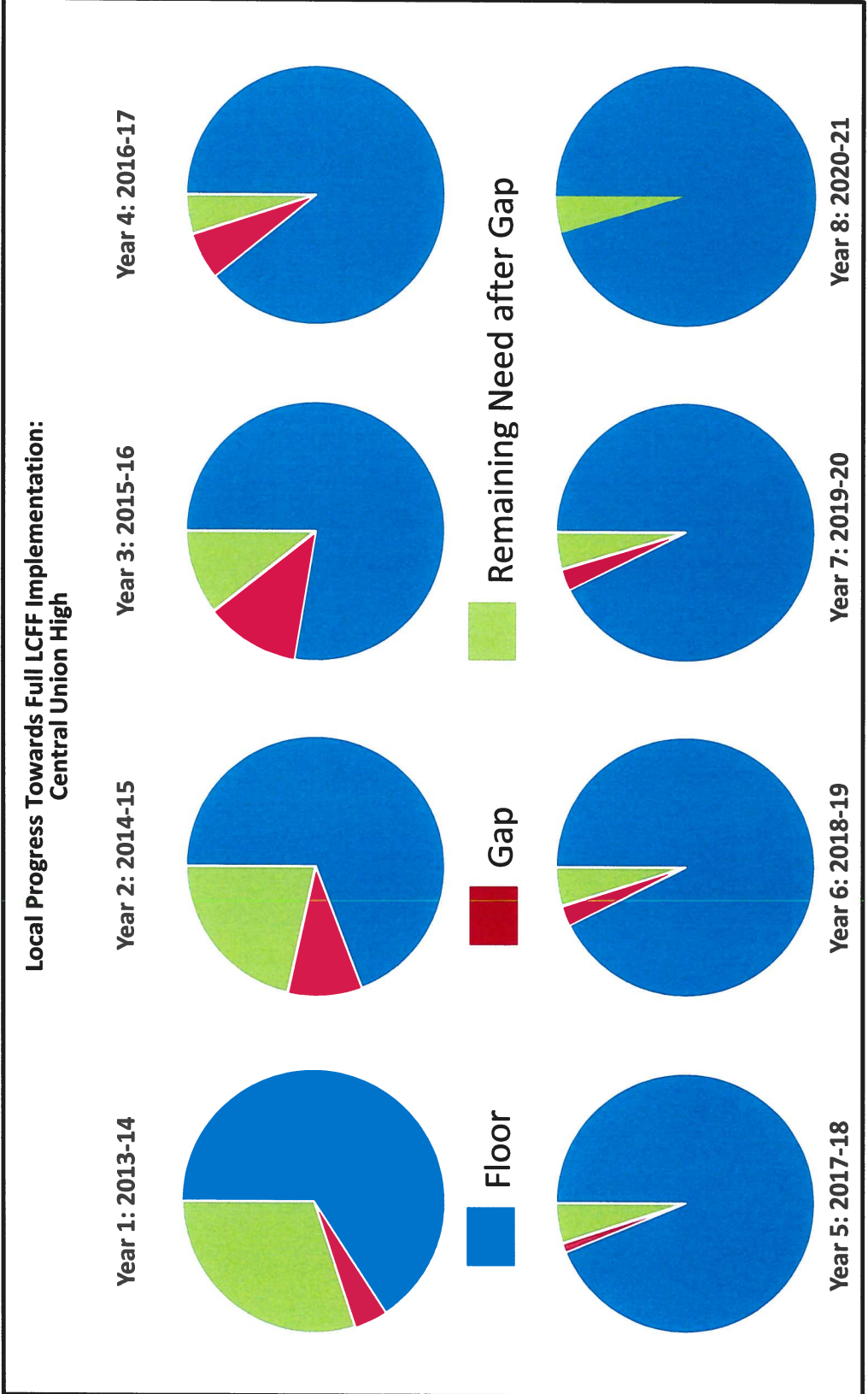
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Funded ADA	3,982.62	3,990.86	3,984.64	3,975.39	3,975.39	3,975.39	3,975.39
Estimated LCFF Sources per ADA	\$ 7,175.78	\$ 7,620.42	\$ 8,644.60	\$ 9,955.43	\$ 10,610.93	\$ 10,747.14	\$ 11,041.26
Net Change per ADA	\$	\$ 444.64	\$ 1,024.17	\$ 1,310.83	\$ 655.51	\$ 136.21	\$ 294.12
Net Percent Change		6.20%	13.44%	15.16%	6.58%	1.28%	2.74%
Estimated LCFF Entitlement per ADA	\$ 7,175.78	\$ 7,620.42	\$ 8,644.60	\$ 9,955.43	\$ 10,610.93	\$ 10,747.14	\$ 11,041.26
Net Change per ADA	\$	\$ 444.64	\$ 1,024.17	\$ 1,310.83	\$ 655.51	\$ 136.21	\$ 294.12
Net Percent Change		6.20%	13.44%	15.16%	6.58%	1.28%	2.74%



Estimated LCFF Sources per ADA Entitlement per ADA

LOCAL CONTROL FUNDING FORMULA

	Year 1 2013-14	Year 2 2014-15	Year 3 2015-16	Year 4 2016-17	Year 5 2017-18	Year 6 2018-19
Target	\$ 43,490,355	\$ 43,879,672	\$ 44,271,282	\$ 44,386,390	\$ 44,988,186	\$ 46,137,881
Floor	28,628,350	30,371,566	34,375,955	39,576,719	42,182,587	42,724,075
Remaining Need (before Gap)	14,862,005	13,508,106	9,895,327	4,809,671	2,805,599	3,413,806
Current Year Gap Funding	1,783,693	4,074,067	5,200,748	2,605,880	541,481	1,169,229
Remaining Need after Gap (informational only)	13,078,312	9,434,039	4,694,579	2,203,791	2,264,118	2,244,577



Central Union High (63115) - 2017 First Interim Budget Report

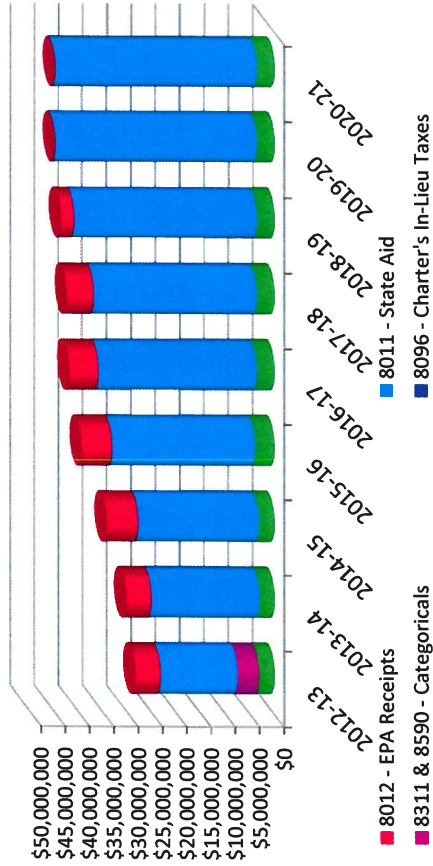
LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	\$ 15,780,058	\$ 22,253,563	\$ 24,805,683	\$ 29,475,480	\$ 32,586,084	\$ 33,609,403	\$ 37,669,738
8011 - State Aid	4,442,102	-	-	-	-	-	-
8011 - Fair Share	5,193,291	5,108,847	6,463,840	6,196,463	6,023,124	5,541,274	2,650,174
8311 & 8590 - Categoricals EPA (for LCFF Calculation purposes)	3,162,965	3,049,633	3,176,110	3,904,760	3,573,391	3,573,391	3,573,391
Local Revenue Sources:							
8021 to 8089 - Property Taxes net of in-lieu							
8096 - Charter's In-Lieu Taxes							
TOTAL FUNDING	\$ 28,578,416	\$ 30,412,043	\$ 34,445,633	\$ 39,576,703	\$ 42,182,599	\$ 42,724,068	\$ 43,893,304
8012 - EPA Receipts	\$ 5,156,774	\$ 5,123,430	\$ 6,461,055	\$ 6,221,182	\$ 6,023,124	\$ 5,541,274	\$ 2,650,174
Excess Taxes	\$ -	\$ -	\$ 0	\$ (0)	\$ 0	\$ 0	\$ 0

Central Union High (63115) - 10/17 First Interim Budget Report

LOCAL CONTROL FUNDING FORMULA

EPA in excess to LCFF Funding	\$	-	\$	(0)	\$	0	\$	(0)	\$	(0)	\$	(0)
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	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
LCFF Entitlement	\$ 28,578,416	\$ 30,412,043	\$ 34,445,633	\$ 39,576,703	\$ 42,182,599	\$ 42,724,068	\$ 43,893,304
Excess Taxes	-	-	0	(0)	0	0	0
Minimum EPA	\$ 28,578,416	\$ 30,412,043	\$ 34,445,633	\$ 39,576,703	\$ 42,182,599	\$ 42,724,068	\$ 43,893,304
Proof Total all Sources	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

General Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUES								
1) LCFF Sources		8010-8099	42,159,936.00	42,159,936.00	13,927,161.25	42,182,599.00	22,663.00	0.1%
2) Federal Revenue		8100-8299	0.00	50,000.00	32,372.59	50,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	543,257.00	1,600,625.60	219,323.00	1,600,625.60	0.00	0.0%
4) Other Local Revenue		8600-8799	234,530.00	234,530.00	109,474.64	251,430.00	16,900.00	7.2%
5) TOTAL, REVENUES			42,937,723.00	44,045,091.60	14,288,331.48	44,084,654.60		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,709,209.45	19,714,505.92	7,092,630.97	19,624,360.52	90,145.40	0.5%
2) Classified Salaries		2000-2999	5,073,865.00	5,149,579.64	2,078,112.95	5,308,979.16	(159,399.52)	-3.1%
3) Employee Benefits		3000-3999	7,185,624.53	7,233,818.14	2,527,513.60	7,238,226.96	(4,408.82)	-0.1%
4) Books and Supplies		4000-4999	1,814,839.55	1,918,878.39	711,990.74	1,902,861.57	16,016.82	0.8%
5) Services and Other Operating Expenditures		5000-5999	3,065,968.93	3,162,636.98	1,450,214.13	3,387,523.42	(224,886.44)	-7.1%
6) Capital Outlay		6000-6999	311,200.00	317,575.00	92,588.15	436,164.34	(118,589.34)	-37.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	614,792.31	614,792.31	213,400.00	623,154.24	(8,361.93)	-1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(234,496.16)	(234,496.16)	(11,262.59)	(246,134.28)	11,638.12	-5.0%
9) TOTAL, EXPENDITURES			37,541,003.61	37,877,290.22	14,155,187.95	38,275,135.93		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,396,719.39	6,167,801.38	133,143.53	5,809,518.67		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,401,720.03	4,739,294.57	4,287,487.46	5,393,817.57	(654,523.00)	-13.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,687,555.73)	(2,687,855.73)	0.00	(2,886,532.62)	(198,676.89)	7.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,089,275.76)	(7,427,150.30)	(4,287,487.46)	(8,280,350.19)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,692,556.37)	(1,259,348.92)	(4,154,343.93)	(2,470,831.52)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,149,635.02	15,149,635.02		15,149,635.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,149,635.02	15,149,635.02		15,149,635.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,149,635.02	15,149,635.02		15,149,635.02		
2) Ending Balance, June 30 (E + F1e)								
			13,457,078.65	13,890,286.10		12,678,803.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
Stores		9712	52,606.64	52,606.64		52,606.64		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,398,472.01	13,831,679.46		12,620,196.86		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		


Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,744,193.74	2,744,193.74	221,049.11	2,736,945.14	(7,248.60)	-0.3%
3) Other State Revenue		8300-8599	1,748,608.58	3,382,365.34	1,215,874.12	4,120,681.84	738,316.50	21.8%
4) Other Local Revenue		8600-8799	881,661.39	881,661.39	350,950.91	872,233.26	(9,428.13)	-1.1%
5) TOTAL, REVENUES			5,374,463.71	7,008,220.47	1,787,874.14	7,729,860.24		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,733,673.25	2,733,673.25	1,001,595.73	2,793,063.88	(59,390.63)	-2.2%
2) Classified Salaries		2000-2999	1,499,166.00	1,499,166.00	598,724.63	1,621,236.69	(122,070.69)	-8.1%
3) Employee Benefits		3000-3999	1,215,719.97	2,849,476.73	437,903.20	2,906,292.98	(56,816.25)	-2.0%
4) Books and Supplies		4000-4999	1,417,038.88	1,426,635.83	512,729.98	1,917,228.47	(490,592.64)	-34.4%
5) Services and Other Operating Expenditures		5000-5999	1,045,462.62	1,036,165.67	210,297.55	1,288,007.72	(251,842.05)	-24.3%
6) Capital Outlay		6000-6999	153,147.13	153,147.13	51,749.99	204,346.00	(51,198.87)	-33.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	142,169.61	142,169.61	11,262.59	153,807.73	(11,638.12)	-8.2%
9) TOTAL, EXPENDITURES			8,206,377.46	9,840,434.22	2,824,263.67	10,883,983.47		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,831,913.75)	(2,832,213.75)	(1,036,389.53)	(3,154,123.23)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,687,555.73	2,687,855.73	0.00	2,886,532.62	198,676.89	7.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,687,555.73	2,687,855.73	0.00	2,886,532.62		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(144,358.02)	(144,358.02)	(1,036,389.53)	(267,590.61)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,005,609.20	1,005,609.20		1,005,609.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,005,609.20	1,005,609.20		1,005,609.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,005,609.20	1,005,609.20		1,005,609.20		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	861,251.21	861,251.21		738,018.60		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.03)	(0.03)		(0.01)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	42,159,936.00	42,159,936.00	13,927,161.25	42,182,599.00	22,663.00	0.1%
2) Federal Revenue		8100-8299	2,744,193.74	2,794,193.74	253,421.70	2,786,945.14	(7,248.60)	-0.3%
3) Other State Revenue		8300-8599	2,291,865.58	4,982,990.94	1,435,197.12	5,721,307.44	738,316.50	14.8%
4) Other Local Revenue		8600-8799	1,116,191.39	1,116,191.39	460,425.55	1,123,663.26	7,471.87	0.7%
5) TOTAL, REVENUES			48,312,186.71	51,053,312.07	16,076,205.62	51,814,514.84		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	22,442,882.70	22,448,179.17	8,094,226.70	22,417,424.40	30,754.77	0.1%
2) Classified Salaries		2000-2999	6,573,031.00	6,648,745.64	2,676,837.58	6,930,215.85	(281,470.21)	-4.2%
3) Employee Benefits		3000-3999	8,401,344.50	10,083,294.87	2,965,416.80	10,144,519.94	(61,225.07)	-0.6%
4) Books and Supplies		4000-4999	3,231,878.43	3,345,514.22	1,224,720.72	3,820,090.04	(474,575.82)	-14.2%
5) Services and Other Operating Expenditures		5000-5999	4,111,431.55	4,198,802.65	1,660,511.68	4,675,531.14	(476,728.49)	-11.4%
6) Capital Outlay		6000-6999	464,347.13	470,722.13	144,338.14	640,510.34	(169,788.21)	-36.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	614,792.31	614,792.31	213,400.00	623,154.24	(8,361.93)	-1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(92,326.55)	(92,326.55)	0.00	(92,326.55)	0.00	0.0%
9) TOTAL, EXPENDITURES			45,747,381.07	47,717,724.44	16,979,451.62	49,159,119.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,564,805.64	3,335,587.63	(903,246.00)	2,655,395.44		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,401,720.03	4,739,294.57	4,287,487.46	5,393,817.57	(654,523.00)	-13.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions								
		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,401,720.03)	(4,739,294.57)	(4,287,487.46)	(5,393,817.57)		

2016-17 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,836,914.39)	(1,403,706.94)	(5,190,733.46)	(2,738,422.13)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,155,244.22	16,155,244.22		16,155,244.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,155,244.22	16,155,244.22		16,155,244.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,155,244.22	16,155,244.22		16,155,244.22		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
Stores		9712	52,606.64	52,606.64		52,606.64		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	861,251.21	861,251.21		738,018.60		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,398,472.01	13,831,679.46		12,620,196.86		
Unassigned/Unappropriated Amount		9790	(0.03)	(0.03)		(0.01)		



Multi-year Projections

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	42,182,599.00	1.28%	42,724,068.00	2.74%	43,893,304.00
2. Federal Revenues	8100-8299	50,000.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,600,625.60	-65.68%	549,287.15	2.42%	562,579.90
4. Other Local Revenues	8600-8799	251,430.00	32.96%	334,307.00	0.00%	334,307.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,886,532.62)	3.93%	(3,000,000.00)	0.00%	(3,000,000.00)
6. Total (Sum lines A1 thru A5c)		41,198,121.98	-1.43%	40,607,662.15	2.91%	41,790,190.90
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,624,360.52		19,887,326.95
b. Step & Column Adjustment				262,966.43		266,490.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,624,360.52	1.34%	19,887,326.95	1.34%	20,153,817.13
2. Classified Salaries						
a. Base Salaries				5,308,979.16		5,371,094.22
b. Step & Column Adjustment				62,115.06		62,841.80
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,308,979.16	1.17%	5,371,094.22	1.17%	5,433,936.02
3. Employee Benefits	3000-3999	7,238,226.96	7.78%	7,801,191.96	6.76%	8,328,817.98
4. Books and Supplies	4000-4999	1,902,861.57	47.67%	2,810,041.06	-36.39%	1,787,362.18
5. Services and Other Operating Expenditures	5000-5999	3,387,523.42	-1.24%	3,345,617.23	2.46%	3,427,919.41
6. Capital Outlay	6000-6999	436,164.34	-16.95%	362,244.91	2.46%	371,156.13
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	623,154.24	2.61%	639,398.36	2.54%	655,655.05
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(246,134.28)	0.00%	(246,134.28)	0.00%	(246,134.28)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,393,817.57	-25.84%	4,000,000.00	0.00%	4,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		43,668,953.50	0.69%	43,970,780.41	-0.13%	43,912,529.62
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,470,831.52)		(3,363,118.26)		(2,122,338.72)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,149,635.02		12,678,803.50		9,315,685.24
2. Ending Fund Balance (Sum lines C and D1)		12,678,803.50		9,315,685.24		7,193,346.52
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	58,606.64		58,606.64		58,606.64
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,620,196.86				
2. Unassigned/Unappropriated	9790	0.00		9,257,078.60		7,134,739.88
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,678,803.50		9,315,685.24		7,193,346.52

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,620,196.86		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		9,257,078.60		7,134,739.88
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	6,334.72		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		12,626,531.58		9,257,078.60		7,134,739.88

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,736,945.14	0.00%	2,736,945.14	0.00%	2,736,945.14
3. Other State Revenues	8300-8599	4,120,681.84	1.11%	4,166,421.41	2.42%	4,267,248.81
4. Other Local Revenues	8600-8799	872,233.26	-53.67%	404,116.26	0.00%	404,116.26
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,886,532.62	3.93%	3,000,000.00	0.00%	3,000,000.00
6. Total (Sum lines A1 thru A5c)		10,616,392.86	-2.91%	10,307,482.81	0.98%	10,408,310.21
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,793,063.88		2,830,222.94
b. Step & Column Adjustment				37,159.06		37,656.99
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,793,063.88	1.33%	2,830,222.94	1.33%	2,867,879.93
2. Classified Salaries						
a. Base Salaries				1,621,236.69		1,640,205.16
b. Step & Column Adjustment				18,968.47		19,190.40
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,621,236.69	1.17%	1,640,205.16	1.17%	1,659,395.56
3. Employee Benefits	3000-3999	2,906,292.98	4.03%	3,023,472.43	4.07%	3,146,456.73
4. Books and Supplies	4000-4999	1,917,228.47	-9.49%	1,735,320.54	2.46%	1,778,009.42
5. Services and Other Operating Expenditures	5000-5999	1,288,007.72	-15.29%	1,091,061.41	2.46%	1,117,901.52
6. Capital Outlay	6000-6999	204,346.00	-18.15%	167,249.97	2.46%	171,364.32
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	153,807.73	0.00%	153,807.73	0.00%	153,807.73
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		(100,000.00)
11. Total (Sum lines B1 thru B10)		10,883,983.47	-2.23%	10,641,340.18	1.44%	10,794,815.21
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(267,590.61)		(333,857.37)		(386,505.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,005,609.20		738,018.59		404,161.22
2. Ending Fund Balance (Sum lines C and D1)		738,018.59		404,161.22		17,656.22
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	738,018.60		404,161.22		17,656.22
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.01)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		738,018.59		404,161.22		17,656.22

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B. 10 - Estimated EFB and C/O on Restricted						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	42,182,599.00	1.28%	42,724,068.00	2.74%	43,893,304.00
2. Federal Revenues	8100-8299	2,786,945.14	-1.79%	2,736,945.14	0.00%	2,736,945.14
3. Other State Revenues	8300-8599	5,721,307.44	-17.58%	4,715,708.56	2.42%	4,829,828.71
4. Other Local Revenues	8600-8799	1,123,663.26	-34.28%	738,423.26	0.00%	738,423.26
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		51,814,514.84	-1.74%	50,915,144.96	2.52%	52,198,501.11
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,417,424.40		22,717,549.89
b. Step & Column Adjustment				300,125.49		304,147.17
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,417,424.40	1.34%	22,717,549.89	1.34%	23,021,697.06
2. Classified Salaries						
a. Base Salaries				6,930,215.85		7,011,299.38
b. Step & Column Adjustment				81,083.53		82,032.20
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,930,215.85	1.17%	7,011,299.38	1.17%	7,093,331.58
3. Employee Benefits	3000-3999	10,144,519.94	6.70%	10,824,664.39	6.01%	11,475,274.71
4. Books and Supplies	4000-4999	3,820,090.04	18.99%	4,545,361.60	-21.56%	3,565,371.60
5. Services and Other Operating Expenditures	5000-5999	4,675,531.14	-5.11%	4,436,678.64	2.46%	4,545,820.93
6. Capital Outlay	6000-6999	640,510.34	-17.33%	529,494.88	2.46%	542,520.45
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	623,154.24	2.61%	639,398.36	2.54%	655,655.05
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(92,326.55)	0.00%	(92,326.55)	0.00%	(92,326.55)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,393,817.57	-25.84%	4,000,000.00	0.00%	4,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(100,000.00)
11. Total (Sum lines B1 thru B10)		54,552,936.97	0.11%	54,612,120.59	0.17%	54,707,344.83
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,738,422.13)		(3,696,975.63)		(2,508,843.72)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,155,244.22		13,416,822.09		9,719,846.46
2. Ending Fund Balance (Sum lines C and D1)		13,416,822.09		9,719,846.46		7,211,002.74
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	58,606.64		58,606.64		58,606.64
b. Restricted	9740	738,018.60		404,161.22		17,656.22
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,620,196.86		0.00		0.00
2. Unassigned/Unappropriated	9790	(0.01)		9,257,078.60		7,134,739.88
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,416,822.09		9,719,846.46		7,211,002.74

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,620,196.86		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		9,257,078.60		7,134,739.88
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.01)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	6,334.72		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		12,626,531.57		9,257,078.60		7,134,739.88
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		23.15%		16.95%		13.04%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)						
		0.00		0.00		0.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		54,552,936.97		54,612,120.59		54,707,344.83
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		54,552,936.97		54,612,120.59		54,707,344.83
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,727,646.85		2,730,606.03		2,735,367.24
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,727,646.85		2,730,606.03		2,735,367.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Special Ed Maintenance of Effort

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,727,789.00		1,727,789.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	658,656.00		658,656.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	707,212.26		707,212.26
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	74,896.57		74,896.57
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00		12,000.00
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	3,180,553.83	0.00	3,180,553.83
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,735.79		1,735.79
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	1,735.79	0.00	1,735.79
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	3,182,289.62	0.00	3,182,289.62
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,500,730.00		1,500,730.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	165,303.00		165,303.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	466,965.50		466,965.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	68,096.57		68,096.57
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	10,500.00		10,500.00
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	2,211,595.07	0.00	2,211,595.07
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,735.79		1,735.79
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	1,735.79	0.00	1,735.79
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	2,213,330.86	0.00	2,213,330.86
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)									
	TOTAL COSTS									232,601.31
										2,445,932.17

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
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	164,803.00		164,803.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	69,383.10		69,383.10
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	38,000.00		38,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00		4,000.00
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	276,186.10	0.00	276,186.10
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	276,186.10	0.00	276,186.10
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									232,601.31
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)									1,003,308.33
	TOTAL COSTS									1,512,095.74

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

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										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,672,012.84		1,672,012.84
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	581,234.30		581,234.30
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	705,314.03		705,314.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	63,241.98		63,241.98
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	10,470.56		10,470.56
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,032,273.71	0.00	3,032,273.71
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	210,966.96		210,966.96
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)	508,466.02								508,466.02
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	210,966.96	0.00	210,966.96
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	3,243,240.67	0.00	3,243,240.67
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	218,450.12		218,450.12
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	422,591.81		422,591.81
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	190,313.62		190,313.62
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	6,118.90		6,118.90
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,451.52		1,451.52
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	838,925.97	0.00	838,925.97
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	66,694.61		66,694.61
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	66,694.61	0.00	66,694.61
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	905,620.58	0.00	905,620.58
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									170,263.13
										735,357.45

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
STATE AND LOCAL ACTUAL 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	1,453,562.72		1,453,562.72
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	158,642.49		158,642.49
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	515,000.41		515,000.41
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	57,123.08		57,123.08
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	9,019.04		9,019.04
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	2,193,347.74	0.00	2,193,347.74
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	144,272.35		144,272.35
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)	508,466.02								508,466.02
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	144,272.35	0.00	144,272.35
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	2,337,620.09	0.00	2,337,620.09
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									170,263.13
	TOTAL COSTS									2,507,883.22
LOCAL ACTUAL 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	158,642.49		158,642.49
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	59,656.66		59,656.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	48,655.90		48,655.90
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,123.03		3,123.03
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	270,078.08	0.00	270,078.08
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	270,078.08	0.00	270,078.08
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									170,263.13
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)									926,964.27
	TOTAL COSTS									1,367,305.48

* 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.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to add Section 3.A.2 and Section 3.B.2. Section 3.A.2 and Section 3.B.2 allow the LEA to compare the 2016-17 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

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 combined state and local MOE standard, local only 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).

Provide the condition number, 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 3

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?

If the answer is "NO", then the LEA must complete Section A2.

	Column A Projected Exps. FY 2016-17 (LP-I Worksheet)	Column B Actual Expenditures FY 2015-16 (LA-I Worksheet)	Column C Difference (A - B)
a. Total special education expenditures	3,182,289.62		
b. Less: Expenditures paid from federal sources	736,357.45		
c. Expenditures paid from state and local sources	2,445,932.17	2,507,883.22	
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	2,445,932.17	2,507,883.22	(61,951.05)
d. Special education unduplicated pupil count	350.00	350	
e. Per capita state and local expenditures (A1c/A1d)	6,988.38	7,165.38	(177.00)

Per the federal Subsequent Years Rule, if the 2015-16 MOE compliance requirement was not met based on the state and local expenditures and/or per capita state and local expenditures method, this section cannot be used to meet the 2016-17 MOE compliance requirement. The LEA must complete Section A2.

	Projected Exps. FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	2,445,932.17		
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	2,445,932.17	0.00	2,445,932.17
b. Special education unduplicated pupil count	350.00		
c. Per capita state and local expenditures (A2a/A2b)	6,988.38	0.00	6,988.38

If one or both of the differences in Column C for Section A1 (if applicable) or A2 are positive, the MOE compliance requirement is met.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2016-17	Actual Expenditures FY 2015-16	Difference
1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	1,512,095.74	1,367,305.48	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,512,095.74	1,367,305.48	144,790.26
b. Per capita local expenditures (B1a/A1d)	4,320.27	3,906.59	413.68

Per the federal Subsequent Years Rule, if the 2015-16 MOE compliance requirement was not met based on the local expenditures only and/or per capita local expenditures only method, this section cannot be used to meet the 2016-17 MOE compliance requirement. The LEA must complete Section B2.

	Projected Exps. FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	1,512,095.74		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,512,095.74	0.00	1,512,095.74
b. Special education unduplicated pupil count	350		
c. Per capita local expenditures (B2a/B2b)	4,320.27	0.00	4,320.27

If one or both of the differences in Column C for Section B1 (if applicable) or Section B2 are positive, the MOE compliance requirement is met.

Merritt Merten
Contact Name

760-336-4503
Telephone Number

Fiscal Services Supervisor
Title

mmeten@cuhdsd.net
E-mail Address



2016-2017 Cash Flow

**Central Union High School District
Estimated Cash Flow 2016-2017**

(cash balanced as of 1/30/2016)

	balanced July	balanced August	balanced September	balanced October	balanced November	estimated December
Beginning Balance						
\$16,935,805.81						
Monthly Total Revenue	\$2,139,544.25	\$1,780,796.85	\$4,659,796.09	\$3,846,026.80	\$3,650,041.63	\$6,666,939.95
Prior Year	(\$811,620.58)	\$455,617.95	\$268,497.89	(\$370,033.65)	\$81,873.21	(\$6,853.03)
Compensation	(\$1,042,869.98)	(\$2,906,816.57)	(\$3,307,029.57)	(\$3,173,038.20)	(\$3,306,726.76)	(\$615,781.67)
General Disbursement	(\$3,500,148.64)	(\$1,677,395.05)	(\$916,223.55)	(\$721,697.52)	(\$575,137.68)	(\$654,586.28)
Cash Balance	\$13,720,710.86	\$11,372,914.04	\$12,077,954.90	\$11,659,212.33	\$11,509,262.73	\$16,898,981.70

	estimated January	estimated February	estimated March	estimated April	estimated May	estimated June
Monthly Total Revenue	\$4,258,497.88	\$2,813,116.67	\$4,746,512.72	\$4,198,468.52	\$2,918,229.22	\$5,078,030.82
Prior Year	(\$6,853.03)	(\$6,221.48)	(\$6,853.03)	(\$6,853.03)	(\$6,853.03)	\$493,146.83
Compensation	(\$4,699,703.26)	(\$2,731,805.83)	(\$2,731,805.83)	(\$2,978,970.79)	(\$2,653,206.74)	(\$2,713,085.53)
General Disbursement	(\$683,788.86)	(\$736,834.45)	(\$1,313,384.83)	(\$553,240.69)	(\$1,468,548.94)	(\$1,612,571.00)
Cash Balance	\$15,767,134.43	\$15,105,389.34	\$15,799,858.37	\$16,459,262.38	\$15,248,882.89	\$16,494,404.01