Central Union High School District

2016-2017 Revised Budget

2015-2016 Unaudited Actuals

Certification

Printed: 9/7/2016 5:21 PM

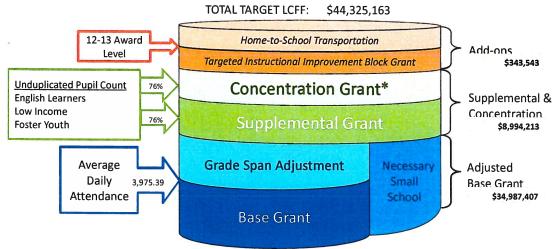
UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2015-16 UNAUDITED ACTUAL FINANCIAL REPORtwith Education Code Section 41010 and is hereby application code Section 41010 and is hereby application.	proved and filed by the governing board of
Signed	Date of Meeting: Sep 13, 2016
Clerk/Secretary of the Governing Board (Original signature required)	
To the Superintendent of Public Instruction:	
2015-16 UNAUDITED ACTUAL FINANCIAL REPOR by the County Superintendent of Schools pursuant to	
Signed	Date:
Signed County Superintendent/Designee (Original signature required)	Date:
County Superintendent/Designee	
County Superintendent/Designee (Original signature required)	
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep	ports, please contact:
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education:	ports, please contact: For School District:
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual representation: Norma Fajardo Name	ports, please contact: For School District: Merritt Merten Name
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Norma Fajardo	ports, please contact: For School District: Merritt Merten Name Fiscal Services Supervisor
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual report of Education: Norma Fajardo Name Senior Director, External Business Title	ports, please contact: For School District: Merritt Merten Name Fiscal Services Supervisor Title
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Norma Fajardo Name Senior Director, External Business Title 760-312-6585	Poorts, please contact: For School District: Merritt Merten Name Fiscal Services Supervisor Title 760-336-4503
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Norma Fajardo Name Senior Director, External Business Title 760-312-6585 Telephone	For School District: Merritt Merten Name Fiscal Services Supervisor Title 760-336-4503 Telephone
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Norma Fajardo Name Senior Director, External Business Title 760-312-6585	Poorts, please contact: For School District: Merritt Merten Name Fiscal Services Supervisor Title 760-336-4503

LCFF

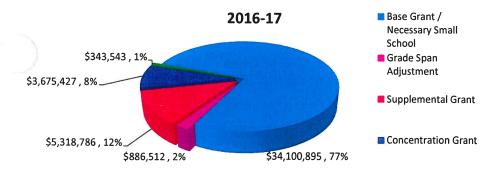
LOCAL CONTROL FUNDING FORMULA

Components of LCFF Target Entitlement

	2016-17		
e Grant / Necessary Small School	\$ 34,100,895	•	3,975.39 ADA
de Span Adjustment	\$ 886,512		
oupplemental Grant	\$ 5,318,786	76%	
Concentration Grant	\$ 3,675,427	76%	
Add-ons (TIIBG & Transportation)	\$ 343,543		
Total	\$ 44,325,163	_	







2016-17 Funding Components

Component	Target	Floor	Funded
Base + Grade Span Adj.	\$ 34,987,407		
Supplemental & Concentration	\$ 8,994,213		
Revenue Limit / Necessary Small School		\$ 24,092,494	
Categoricals		\$ 4,098,559	
TIIG + Transp.	\$ 343,543	\$ 343,543	
PY Gap		\$ 11,042,123	
Floor			\$ 39,576,719
CY Gap			\$ 2,572,707

2016-17



Central Union High (631	15) - 15/16 Unaudited Actuals & 1	L6/17 Revised Budget			
	LOCAL CONTROL FUNDING	FORMULA			
	MPP Transition	Planning Comparison			
	2014-15	2015-16	2016-17	2017-18	2018-19
rrent Year Calculated MPP (for use in LCAP)	8.46%	13.61%	13.19%	4.35%	7.97%
othetical: Current Year Maximum MPP	34.90%	29.51%	27.41%	27.56%	27.48%
pothetical: Current Year Full Implementation MPP*	25.41%	25.55%	25.71%	145.47%	25.85%
*As of the Budget Act of 2015-16, Minimum State Aid will continue perpetually.					

MPP Transition Planning Comparison



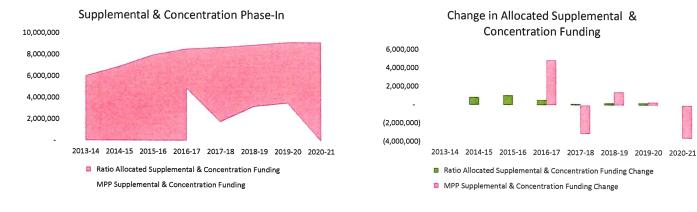
- Current Year Calculated MPP (for use in LCAP)

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

		Ratio Allocation	on of	Phase-in Fu	nding			
	2013-14	 2014-15		2015-16	5-16 2016-17 2017-18 739 \$ 43,981,620 \$ 44,518,360 \$ 160 \$ 41,805,883 \$ 42,329,396 \$	2018-19		
Target less add-ons	\$ 43,146,812	\$ 43,536,129 \$	\$	43,927,739 \$	43,981,620	\$ 44,518,360	\$	45,599,049
Floor & Gap less add-ons	\$ 30,068,500	\$ 34,102,090 \$	\$	39,233,160	41,805,883	\$ 42,329,396	\$	43,449,260
Funding Ratio	69.69%	78.33%		89.31%	95.05%	95.08%		95.29%
Target Funding	\$ 43,490,355	\$ 43,879,672 \$	\$	44,271,282	44,325,163	\$ 44,861,903	\$	45,942,592
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	5,318,786	5,392,263		5,523,161
Concentration Funding	3,486,949	3,573,828		3,636,941	3,675,427	3,753,077		3,844,184
Add-ons (TIIG, Transp.)	 343,543	343,543		343,543	343,543	343,543		343,543

			Component A	Alloc	ation During	Pha:	se-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	\$	42,149,426	\$	42,672,939	\$ 43,792,803
Patio* Allocated Components:		69.69%	78.33%		89.31%		95.05%		95.08%	 95,29%
ljusted Base Grant	\$	24,023,857	\$ 27,191,830	\$	31,248,286	\$	33,256,607	\$	33,633,732	\$ 34,523,543
applemental Funding		3,614,630	4,110,861		4,736,615		5,055,670	·	5.127.126	5,262,769
Concentration Funding		2,430,013	2,799,399		3,248,259		3,493,606		3,568,539	3,662,948
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		8,549,276		8,695,664	8.925.717
Ratio Allocated Supplemental & Concentration Funding Change			865,617		1,074,614		564,402		146,388	230,053
Minimum Proportionality Percentage (MPP) Allocated Compone	nts:									
Adjusted Base Grant			\$ 34,445,633	\$	39,576,703	\$	37,276,361	\$	40,907,888	\$ 40,584,487
MPP Supplemental & Concentration Funding	P	er approved LCAP					4,873,065		1,765,051	3,208,316
Add-ons (TIIG, Transp.)			343,543		343,543		343,543		343,543	343,543
MPP Supplemental & Concentration Funding Change			•		-		4,873,065		(3,108,014)	1,443,265

^{*}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 methodo to be used as an official basis.

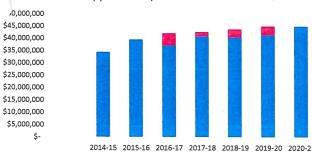


If MPP Supplemental & Concentration funding appears low when compared to Ratio Allocated Supplemental & Concentration funding, verify that all appropriate services provided to benefit Pupils Count students above general services is included on Step 2 of the MPP calculation. Tip: Give the district credit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

)		Minimum Propo	ortionality Ana	alysis		
		2014-15	2015-16	2016-17	2017-18	2018-19
Base	_\$_	34,445,633 \$	39,576,703	\$ 37,276,361 \$	40,907,888 \$	40,584,487
S&C	Per Approved LCAP \$	- \$		4,873,065	1,765,051	3,208,316
Total	\$	34,445,633 \$	39,576,703	\$ 42,149,426 \$	42,672,939 \$	43,792,803

LOCAL CONTROL FUNDING FORMULA

Base vs Supplemental/Concentration Allocation

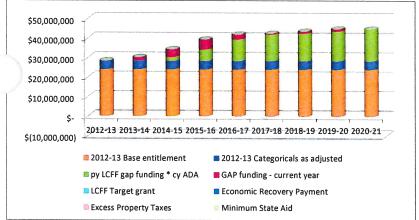


■ Base ■ S&C Per Approved LCAP

Excess Property Taxes
Minimum State Aid
Economic Recovery Payment
LCFF Target grant
GAP funding - current year
py LCFF gap funding * cy ADA
2012-13 Categoricals as adjusted
2012-13 Base entitlement
Total General Purpose Funding
Calculator tab: Recap total LCFF

Proof

	2012-13	2013-14	2014-15	2015-16	2016-17		2017-18		2018-19
	\$ -	\$ -	\$ 0	\$ (0)	\$ (0)	\$	(0)	\$	(0)
	\$ -	\$ -	\$ -	\$ •	\$ -	\$	- '	Ś	- '
	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	Ś	-
	\$ -	\$ -	\$ -	\$ _	\$ -	\$	-	Ś	-
	\$ -	\$ 1,783,693	\$ 4,074,067	\$ 5,200,748	\$ 2,572,707	Ś	523,507	Ś	1,119,852
	\$ -	\$ -	\$ 1,780,896	\$ 5,841,359	\$ 11,042,123	Ś	13,614,836	Ś	14,138,355
	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	Ś	4,442,102		4,442,102
	\$ 24,136,314	\$ 24,186,248	\$ 24,148,568	\$ 24,092,494	\$ 24,092,494	Ś	24,092,494	Ś	24,092,494
_	\$ 28,578,416	\$ 30,412,043	\$ 34,445,633	\$ 39,576,703	\$ 42,149,426	\$	42,672,939	\$	43,792,803
_	\$ 28,578,416 TRUE	\$ 30,412,043 TRUE	\$ 34,445,633 TRUE	\$ 39,576,703 TRUE	\$ 42,149,426 TRUE	\$	42,672,939 TRUE	\$	43,792,803 TRUE

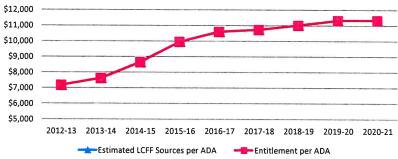


LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

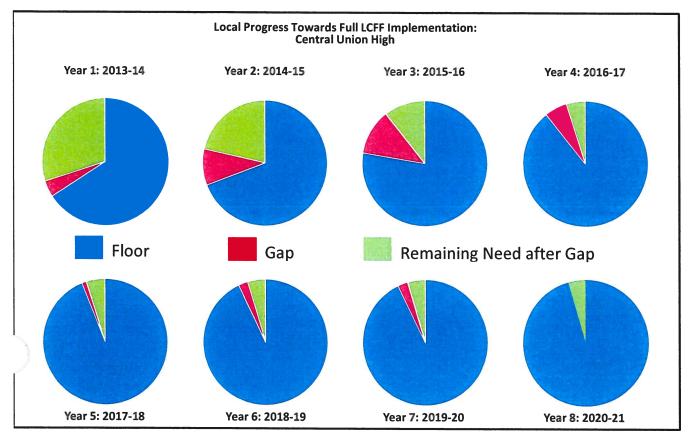
LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement per ADA

	 2012-13	2013-14	2014-15	2015-16	2016-1	,	2017-18		2018-19
ded ADA	3,982.62	3,990.86	3,984.64	3,975.39	3,9	75.39	3,975.39		3,975.39
mated LCFF Sources per ADA	\$ 7,175.78	\$ 7,620.42	\$ 8,644.60	\$ 9,955.43	10,6	02.59	\$ 10,734.28	\$	11,015.98
vet Change per ADA		\$ 444.64	\$ 1,024.17	\$ 1,310.83	. 6	47.16	\$ 131.69	Ś	281.70
Net Percent Change		6.20%	13.44%	15.16%		6.50%	1.24%	•	2.62%
Estimated LCFF Entitlement per ADA	\$ 7,175.78	\$ 7,620.42	\$ 8,644.60	\$ 9,955.43	10,6	02.59	\$ 10,734.28	\$	11,015.98
Net Change per ADA		\$ 444.64	\$ 1,024.17	\$ 1,310.83	6	47.16	\$ 131.69	\$	281.70
Net Percent Change		6.20%	13.44%	15.16%		6.50%	1.24%		2.62%

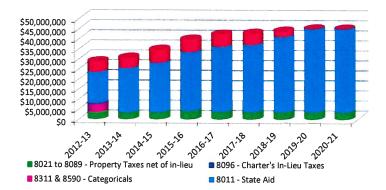


Cer	ntral Union H	igh (63115) <i>-</i> 15	5/16 U	Jnaudited Actuals & :	16/17 Revised Budget							
			LOCA	L CONTROL FUNDING	FORMULA							
Summary of Funding												
		Year 1		Year 2	Year 3	Year 4	Year 5	Year 6				
		2013-14		2014-15	2015-16	2016-17	2017-18	2018-19				
get	\$	43,490,355	\$	43,879,672 \$	44,271,282 \$	44,325,163 \$	44,861,903 \$	45,942,592				
١٥٢		28,628,350		30,371,566	34,375,955	39,576,719	42,149,432	42,672,951				
Remaining Need (before Gap)		14,862,005		13,508,106	9,895,327	4,748,444	2,712,471	3,269,641				
Current Year Gap Funding		1,783,693		4,074,067	5,200,748	2,572,707	523,507	1,119,852				
Remaining Need after Gap (informational only)		13,078,312		9,434,039	4,694,579	2,175,737	2,188,964	2,149,789				



			Componen	ts of	f LCFF By Object Co	ode		
	2012-13	2013-14	2014-15		2015-16	2016-17	2017-18	2018-19
8011 - State Aid	\$ 15,780,058	\$ 22,253,563	\$ 24,805,683	\$	29,475,480 \$	32,645,220	\$ 33,650,583 \$	37,661,546
8011 - Fair Share	-	-	-		_ ·	· · ·	_	,,-
8311 & 8590 - Categoricals	4,442,102							three in the Estate
EPA (for LCFF Calculation purposes)	5,193,291	5,108,847	6,463,840		6,196,463	6.023.124	5.541.274	2,650,174
Local Revenue Sources:					-,,	-,,	0,0 10,0 1	2,050,27
8021 to 8089 - Property Taxes net of in-lieu	3,162,965	3,049,633	3.176.110		3.904.760	3,481,083	3,481,083	3,481,083
8096 - Charter's In-Lieu Taxes	· · · · ·	· · · -	-		-	-,:,	-	-
TOTAL FUNDING	\$ 28,578,416	\$ 30,412,043	\$ 34,445,633	\$	39,576,703 \$	42,149,426	\$ 42,672,939 \$	43,792,803
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 Hig	h (63115) - 15/16 Una	udited Actuals & 16/17	7 Revised Budget		······································	
		LOCAL CO	ONTROL FUNDING FOR	RMULA			
EPA in excess to LCFF Funding	\$ - \$	- \$	(0) \$	0 \$	0 \$	0 \$	0



LCFF Entitlement Excess Taxes Minimum EPA Proof Total all Sources

2012-13	2013-14	2014-15	 2015-16		2016-17	2017-18	 2018-19
\$ 28,578,416	\$ 30,412,043	\$ 34,445,633	\$ 39,576,703 \$;	42,149,426	\$ 42,672,939	\$ 43,792,803
-	-	0	(0)		(0)	(0)	(0)
-	-	 -	-		-	-	_
\$ 28,578,416	\$ 30,412,043	\$ 34,445,633	\$ 39,576,703 \$	5	42,149,426	\$ 42,672,939	\$ 43,792,803
TRUE	TRUE	TRUE	 TRUE		TRUE	TRUE	TRUE

ADA

Printed: 9/7/2016 4:23 PM

riperial County						Form
	2015-	16 Unaudited	l Actuals	2	016-17 Budge	et
Description	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) 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)	3,916.18	3,898.87	3,916.18	3,916.18	3,898.87	3,916.18
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,916.18	3,898.87	3,916.18	3,916.18	3,898.87	3,916.18
5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class 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	16.92 39.10 2.42	16.92 39.10 2.42	16.92 39.10 2.42	16.92 39.10 2.42	16.92 39.10 2.42	16.92 39.10 2.42
(Out of State Tuition) [EC 2000 and 46380] g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) 7. Adults in Correctional Facilities 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)	58.44 3,974.62	58.44 3,957.31	58.44 3,974.62	58.44 3,974.62	58.44 3,957.31	58.44 3,974.62

General Fund (010)

Central Union High Imperial County

Genral Fund
Unrestric

Expen y Object

			2015	2015-16 Unaudited Actuals	sl		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	39,519,405.00	0.00	39,519,405.00	42,159,936.00	0.00	42,159,936.00	%2.9
2) Federal Revenue		8100-8299	175,370.32	2,510,597.10	2,685,967.42	50,000.00	2,744,193.74	2,794,193.74	4.0%
3) Other State Revenue		8300-8599	2,645,446.86	2,498,975.82	5,144,422.68	1,600,625.60	3,382,365.34	4,982,990.94	-3.1%
4) Other Local Revenue		8600-8799	402,762.13	951,098.51	1,353,860.64	234,530.00	881,661.39	1,116,191.39	-17.6%
5) TOTAL, REVENUES			42,742,984.31	5,960,671.43	48,703,655.74	44,045,091.60	7,008,220.47	51,053,312.07	4.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	18,195,312.43	2,387,717.67	20,583,030.10	19,714,505.92	2,733,673.25	22,448,179.17	9.1%
2) Classified Salaries		2000-2999	4,831,534.02	1,488,878.30	6,320,412.32	5,149,579.64	1,499,166.00	6,648,745.64	5.2%
3) Employee Benefits		3000-3999	6,253,464.32	2,340,366.68	8,593,831.00	7,233,818.14	2,849,476.73	10,083,294.87	17.3%
4) Books and Supplies		4000-4999	1,749,477.90	1,437,335.04	3,186,812.94	1,918,878.39	1,426,635.83	3,345,514.22	2.0%
5) Services and Other Operating Expenditures	ς,	5000-5999	3,128,821.39	1,778,411.48	4,907,232.87	3,162,636.98	1,036,165.67	4,198,802.65	-14.4%
6) Capital Outlay		6669-0009	482,538.06	22,191.09	504,729.15	317,575.00	153,147.13	470,722.13	-6.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	ರ	7100-7299	584,119.50	00.00	584,119.50	614,792.31	0.00	614,792.31	5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(527,430.36)	431,782.85	(95,647.51)	(234,496.16)	142,169.61	(92,326.55)	-3.5%
9) TOTAL, EXPENDITURES			34,697,837.26	9,886,683.11	44,584,520.37	37,877,290.22	9,840,434.22	47,717,724.44	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (45-89)	(6)		8,045,147.05	(3,926,011.68)	4,119,135.37	6,167,801.38	(2,832,213.75)	3,335,587.63	-19.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	8,158.23	0.00	8,158.23	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,435,621.00	0.00	2,435,621.00	4,739,294.57	00:00	4,739,294.57	94.6%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	00.0	0.00	0.00	0.00	%0.0
b) Uses		7630-7699	00.00	00.00	0.00	00.00	0.00	0.00	%0.0
3) Contributions		8980-8999	(3,252,232.39)	3,252,232.39	0.00	(2,687,855.73)	2,687,855.73	0.00	%0.0
4) TOTAL, OTHER FINANCING SOURCES/USES	USES		(5,679,695.16)	3,252,232.39	(2,427,462.77)	(7,427,150.30)	2,687,855.73	(4,739,294.57)	95.2%

Central Union High Imperial County

Ger ' Fund Unrestri ' Restricted Exper, y Object

			2015	2015-16 Unaudited Actuals	<u>s</u>		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,365,451.89	(673,779.29)	1,691,672.60	(1,259,348.92)	(144,358.02)	(1,403,706.94)	-183.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	12,489,613.01	1,581,227.71	14,070,840.72	14,855,064.90	907,448.42	15,762,513.32	12.0%
b) Audit Adjustments		9793	00:00	00.00	00:0	00:00	0.00	00.0	%0.0
c) As of July 1 - Audited (F1a + F1b)			12,489,613.01	1,581,227.71	14,070,840.72	14,855,064.90	907,448.42	15,762,513.32	12.0%
d) Other Restatements		9795	00.0	00:0	0.00	00.00	0.00	00.0	%0:0
e) Adjusted Beginning Balance (F1c + F1d)			12,489,613.01	1,581,227.71	14,070,840.72	14,855,064.90	907,448.42	15,762,513.32	12.0%
2) Ending Balance, June 30 (E + F1e)			14,855,064.90	907,448.42	15,762,513.32	13,595,715.98	763,090.40	14,358,806.38	-8.9%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	6,000.00	0.00	6,000.00	6,000.00	00.0	00'000'9	%0:0
Stores		9712	52,606.64	00:0	52,606.64	52,606.64	00.00	52,606.64	%0.0
Prepaid Expenditures		9713	4,162.36	00:00	4,162.36	00.00	00.00	0.00	-100.0%
All Others		9719	00.0	00.00	0.00	00.00	00.00	0.00	%0.0
b) Restricted		9740	00.00	907,448.43	907,448.43	00:00	763,090.43	763,090.43	-15.9%
c) Committed Stabilization Arrangements		9750	0.00	0.00	00:00	00:0	0.00	0.00	%0.0
Other Commitments		0926	00:00	0.00	0.00	0.00	00.00	0.00	%0.0
d) Assigned									
Other Assignments		9780	0.00	00.00	00.0	0.00	00:00	0.00	%0.0
e) Unassigned/unappropriated		6		G	00 100	40 607 400 04	S	10 607 100 94	Q
Reserve for Economic Uncertainties		9789	14,792,295.90	0.00	14,792,295.90	13,537,109.34	0.00	13,337,109.34	200 0%
Unassigned/Unappropriated Amount		9790	0.00	(0.01)	(0.0.0)	0.00	(60.0)	(CO.O)	200.0/0

EPA (RE 1400)

Central Union High School Education Protection Account Expenditures by Object

Central Union High School District-Fund 010 Resource 1400 EPA			2015/16
Description	Resource Codes	Object Codes	Unaudited Actuals
A. REVENUES			
1) Revenue Limit Sources	1400	8010-8099	6,221,182
2) Federal Revenue		8100-8299	_
3) Other State Revenue		8300-8599	
4) Other Local Revenue		8600-8799	-
5) TOTAL REVENUE			6,221,182
B. EXPENDITURES			
1) Certificated Salaries	1400	1000-1999	4,990,127
2) Classified Salaries		2000-2999	-
3) Employee Benefits	1400	3000-3999	1,231,055
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		6,221,182
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			
FINANCING SOURCES AND USES (A5-B9)	1400		-
D, OTHER FINANCING SOURCES/USES			
Interfund Transfers a) Transfers In		8910-8929	_
b) Transfers Out		7610-7629	-
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	121,220.00	127,934.00	5.59
3) Other State Revenue		8300-8599	488,208.08	592,905.00	21.4
4) Other Local Revenue		8600-8799	368,182.82	0.00	-100.0
5) TOTAL, REVENUES			977,610.90	720,839.00	-26.3
3. EXPENDITURES					
1) Certificated Salaries		1000-1999	355,227.00	289,944.00	-18.4
2) Classified Salaries		2000-2999	116,918.96	170,418.00	45.8
3) Employee Benefits		3000-3999	118,320.31	113,778.28	-3.8
4) Books and Supplies		4000-4999	171,414.50	74,827.15	-56.3
5) Services and Other Operating Expenditures		5000-5999	83,759.46	71,871.57	-14.2
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			845,640.23	720,839.00	-14.8
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) OTHER FINANCING SOURCES/USES			131,970.67	0.00	-100.0
Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
Other Sources/Uses 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		2233 0000	0.00	0.00	0.0

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND		0.000000000	Onduction Actuals	Dauget	Difference
BALANCE (C + D4)			131,970.67	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	289,772.92	421,743.59	45.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			289,772.92	421,743.59	45.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			289,772.92	421,743.59	45.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			421,743.59	421,743.59	0.0%
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	6,411.25	6,411.25	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	415,332.34	415,332.34	0.0%

Cafeteria Fund (130)

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,320,036.29	1,300,000.00	-1.5%
3) Other State Revenue		8300-8599	102,915.39	100,000.00	-2.8%
4) Other Local Revenue		8600-8799	464,339.81	462,150.00	-0.5%
5) TOTAL, REVENUES			1,887,291.49	1,862,150.00	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	717,337.84	784,579.00	9.4%
3) Employee Benefits		3000-3999	200,184.29	269,977.02	34.9%
4) Books and Supplies		4000-4999	722,211.31	756,000.00	4.7%
5) Services and Other Operating Expenditures		5000-5999	229,081.55	30,000.00	-86.9%
6) Capital Outlay		6000-6999	7,255.44	7,500.00	3.4%
) 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	95,647.51	92,326.55	-3.5%
9) TOTAL, EXPENDITURES			1,971,717.94	1,940,382.57	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(84,426.45)	(78,232.57)	-7.3%
Interfund Transfers a) Transfers In		8900-8929	140,000.00	139,294.57	-0.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			140,000.00	139,294.57	-0.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,573.55	61,062.00	9.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,640.57	183,214.12	43.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,640.57	183,214.12	43.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,640.57	183,214.12	43.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			183,214.12	244,276.12	33.3%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	20,945.64	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	162,268.48	244,276.12	50.5%
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%

Central Union High School District

UNAUDITED ACTUALS 2015-2016

SEPTEMBER BUDGET 2016-2017

September 13, 2016

	I days	D Beal	1 Aug	1 hep	1 Oct	1 76400
	4 607 85	1 . 4 3	1 115 1	the single state	1000	23 - 3 4
	OLAI	4.种或 有用	14451	13,650	1883. 138	F 3 1 F 3
alaV.	45 80	78.47	850 2 B	14,14	and a first	45,46
	A CUI	1.485.22	6 (10) 23	447,24	16 048,05	149.55
	5	677,27	503.91	1 094,97	5 620, 31	2 Sel 3,660
		0.00	110.01	3 142,38	9 / 79,24	14 693 66
		0,00	670,64	1 259,50	4.294,85	7 47 1.24
	(6)	83,58	39.386,87	17 848,02	34.414,47	0,00
	1/2	60	0,00	0,00	0,00	0.00
00			19.577,90	11 799,74	14.874,16	33.010,21
	XX		1.335,55	21,76	865,15	348,10
	FIL		0,00	0,00	12.032,74	24.740,68
			00	0,00	4.387,73	18.444,80
	9			701,60	4.796,53	502,91
				2.144,68	2. 0,27	-
	02	6		10.857,02	2.77,27	1.727,45
401			X		113	82,02
		10		0,00		0,00
		(2)		0,00	1	0,00

Estimated and Adopted Budget Overview

During the months of May and June each year, the District finalizes its 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 fiscal year based on the latest information from Sacramento. A big part of the adjustments in the September Budget is based on the final State Budget. Additionally, a series of assumptions about the condition of the District must be determined. These assumptions are then inserted into State and District formulas in order to determine the final budget for the next year. As the fiscal year progress, two additionally budget reports called interim reports are presented to the Board of Trustees. One report in December and the other in March. These reports are provided with updated information regarding the District's financial status.

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 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)

With an budgeted appropriation that funds the gap at approximately 54.18%, the Central Union High School District is estimating in increase in State funding by approximately \$2.5 million over 2015-16 figures. The new revenue includes Supplemental and Concentration funding at \$557,781.

For 2015-16, the gap funding percentage ended up at 52.56% which generated and estimated \$5.1 million in gap funding over prior year. Again, it is important to note that as the State continues to aggressively fill in the LCFF gap, the amount of new funding in future years will greatly shrink as we move closer to our LCFF Target.

One of the main principals of the new funding model is to target 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 funding that is targeted 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 increase or improve services for these students based on funds allocated through 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. It is a planning tool that delineates how the district will meet identified needs, specific goals, and lists services and actions necessary in order to achieve the stated goals

The main principal of the LCAP is to show <u>how</u> the district will provide increased or improved services to English Learners, Low-Income and Foster Youth students under the supplemental/concentration grant. As is permissible, the original 54.84% included in the Governor's May Revise was used to determine 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 is now averaged at 76.01%. The estimated funding based on the LCFF for Supplemental and Concentration Grant Funding for 2016-17 is \$8.4 million.

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

	2015-16	2016-17
Estimated Base Grant*	\$30,782,859	\$32,762,762
Estimated Supplemental/Concentration Grants (Based on LCFF Calculation)	\$7,865,922	\$8,423,703
Estimated Total LCFF Funding	\$38,648,781	\$41,186,465
Minimum Proportionality Percentage (MPP)	18.29%	22.49%

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

Enrollment/Attendance - History and Projections for 2016-17

A district's 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 2016-2017 is 4,185. This is a projected increase of 65 students over the 2015-2016 enrollment figure of 4,120.

The most significant characteristic for determining a district's State revenue is based on the average number of students that are in attendance on a daily basis (Average Daily Attendance or ADA). The State does not make apportionments to districts for enrollment but on actual average daily attendance. A district's State Revenue, especially under the Local Control Funding Formula, is only generated when the student attends school.

The ADA is the most important part of our District's income as the LCFF funding for 2016-17 accounts for **95.7%** of the total Unrestricted General Fund dollars. Even small fluctuations in the District's ADA can mean tens of thousands of dollars as a gain or loss in revenues. District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the estimated revenue matches the District's projections. A 1% fluctuation in district attendance equates to a gain or loss of approximately **\$412,000**.

Starting in 2015-16, the District launched an aggressive Attendance Improvement Campaign that involved staff from all school campuses. Attendance percentages were reviewed, various forms were revised, parent notifications and communication improved, and media outreach was used to enhance public awareness regarding the importance of student attendance. Due to this effort, the district improved absenteeism and increased the attendance to enrollment percentage. The District continues with the important attendance improvement work and has designated \$40,000 within the 2016-17 Budget to help with District and school site efforts.

For 2015-16, the District's ADA percentage increased by **0.55%** to **95.05%** as compared to 94.50% in 2014-15. The Statewide High School ADA (grades 9-12) was 93.82% and 93.95% for 2014-15 and 2015-16, respectively.

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

The P-2 ADA for 2014-15 was 3,880.28 which is up by 28 over 2013-14 levels. For 2015-16, the actual P-2 ADA generated was 3,916.18. This is nearly an increase of 36 ADA over prior year. The District collected enrollment data from CUHSD's feeder districts based on October 2015 CALPADS. Using this data, the district is projecting enrollment to be 4,185 for 2016-17. Using a five year average attendance percentage times the projected 2016-17 enrollment generates a projected P-2 ADA of 3,966.24 or 50 more for 2016-17. The graph in Table 1 below provides a graph illustration of the ADA-to-Enrollment history for the Central Union High School District.

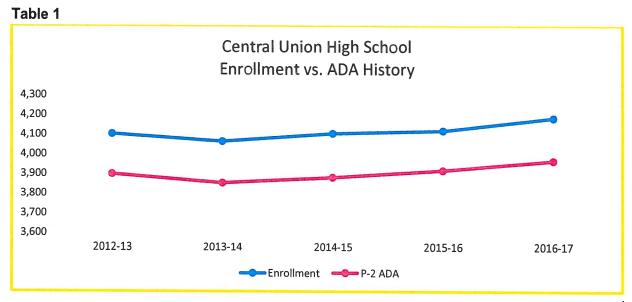


Table 2 below also provides a numerical history of ADA-to-Enrollment for the last five years.

Table 2						
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
CALPADS Enrollment (October Snapshot)	4,056	4,104	4,056	4,105	4,120	4,185
Change in Enrollment	47	48	(38)	40	14	65
Percentage Change	1.17%	1.18%	-0.93%	0.98%	0.34%	1.58%

						Proj. 5 yr Avg.
	2011-12	2012-13	2013-14	2014-15	2015-16	2015-17
P-2 Actual Attendance	3,835.28	3,897.91	3,852.10	3,880.28	3,916.18	3,955.18
Change in ADA Attendance P/Y	(9)	62	(46)	28	35	50
Percentage Change	-0.24%	1.61%	-1.18%	0.73%	0.93%	1.28%

P-2 Actual Attendance as a %					=	5 yr Avg.
of CALPADS Enrollment	94.58%	94.98%	94.74%	94.50%	95.05%	94.77%

Although the projected ADA for 2016-17 is calculated to be 50 ADA higher than 2015-16, the District will cautiously and conservatively budget State Revenues using the actual 2015-16 P-2 ADA. The State will recognize the higher ADA of the two years in calculating the LCFF funding for the District. The District will monitor and review enrollment and ADA as the 2016-17 school year continues to progresses.

Revenue and Expenditures

In 2015-16, the LCFF revenue amount increased by \$5.1 million over 2014-15. For 2016-17, the growth in State revenue is expected to be \$2.5 million over the 2015-16 amount. Of that amount \$557,781 is designated to be spent on the students that generate the Supplemental and Concentration Grants. The above increases is attributable to the increase in ADA, our increase in the percentage of Unduplicated Pupils and the funding gap increase for this period.

For 2016-17, the Governor provided another round of one-time discretionary funds. The amount for school districts is approximately \$214/ADA for an estimated \$838,063 for CUHSD. The District included these funds along with the Mandated Block Grant figure of \$219,306 in the District's budget. These amounts had not been included with the District's July Estimated Actual/Adopted Budget Report as these items were considered one-time and were being negotiated with the Legislature prior to enacting the State Budget.

For 2015-16, total Revenues for the combined Unrestricted & Restricted General Fund Budget are projected to exceed Expenditures by \$1,691,672. In other words, the projected increase to the District's Reserves for 2015-16 is \$1,691,672. This is basically due to the significant increases in State funding for the year.

In 2015-16, Expenditures and Other Outgo/Transfers increased over prior year by \$6.88 million. For 2016-17, Expenditures and Other Outgo/Transfers are projected to be \$52,457,019 or an increase of \$5.4 million over prior year. A large part of the increased expenditures in both years are the settlements with the El Centro Secondary Teachers' Association and the California School Employees' Association. The increase in expenditures is also due to the District's aggressive approach to improving school facilities, building new classrooms and the planned construction of a new Information Technology Building.

The 2016-17 Budget includes ongoing normal expenditure increases like step and column, and utilities and services. There is an increase to the Employee Benefits category which is basically due to Cal STRS/PERS increases. The increase in STRS and PERS is 1.85% and 2.041%, respectively.

Additionally, the District entered revenues and offsetting expenditures for the new GASB 68 pension reporting for CalSTRS as required by the State. The accounting adjustment is approximately \$1.3 million and 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.

Beginning with the 2015-16 fiscal year, the Imperial County Office of Education re-categorized students who had been categorized as "District of Residents" students to another funding stream provided for these students. District decreased the Other Outgo portion of the budget based on the Imperial County Office of Education decrease in identified students which triggers less funds to be transferred from the District's LCFF to ICOE. Some consider these funds to be pass-through funds for services provided by County Office of Education for these students.

The Interfund Transfers Out category greatly increased based on the District's proposed Facility Improvement and Capital Renewal Plan which includes the Southwest High School Modernization Project, the new Phoenix Rising Campus, and the new IT Department Building proposed to be located near the District's warehouse. The Facility Improvement Plan is a schedule 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 SHS Modernization Improvement Projects is approximately \$3.0 million for which \$580,000 of the project cost was expended in 2015-16. Again, this amount of the SHS Mod. Project was booked in the 2015-16 fiscal year. The remaining balance of the SHS Mod. Project will be expended in 2016-17.

The District continues to budget a transfer of \$3 million and not the balance of the project in order to cover additional project costs including architectural fees and other related costs not accounted for within Fund 140. Additionally, Fund 140 also covers other facility repairs and replacements that were normally included in a Deferred Maintenance Plan and hence requires that we also fund these facility repairs.

The District is also budgeting a transfer of \$1.5 million from the General Fund to Fund 400 Special Reserve for Capital Outlay for the following: \$541,602 for the Phoenix Rising Project, \$649,366 for the new IT Building plus other costs associated with the projects including architect fees and permits.

The largest part of the District's contribution to restricted programs continue to be Special Education and Routine Restricted Maintenance. Contributions to support the Special Education Program is \$1.1 million and the Routine Restricted Maintenance is \$1.5 million. The projected contribution for 2016-17 is a little less than what was contributed in 2015-16 due to the fact that the District contributed to the completion of our District's Prop. 39 Light & Energy Project which was approximately \$516,000.

Additional increases in expenditures are also based on new expenses related to initiatives included in the Local Control Accountability Plan (LCAP). The budgeted LCAP expenditures for 2015-16 was \$6.1 million and increased to \$7.6 million in 2016-17. This is due to the additional Supplemental and Concentration Grant fund dollars the District is anticipating receiving based on the revised gap funding rate of 54.18% and the increased Unduplicated percentage of 76.01%.

The two pie charts listed as Table 3A & 3B illustrates revenue and expenditure, respectively, by amount and percentage as part of the Total 2015-16 Unrestricted General Fund Budget.

Table 3A

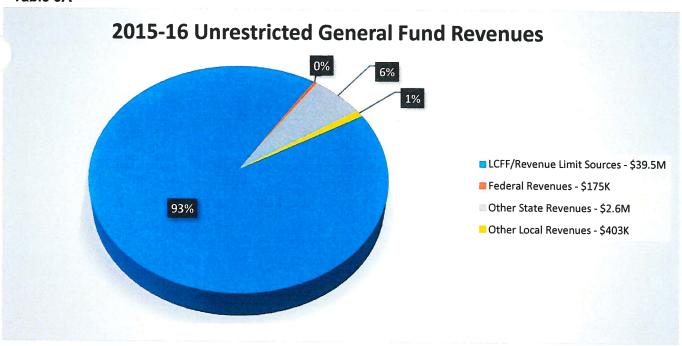
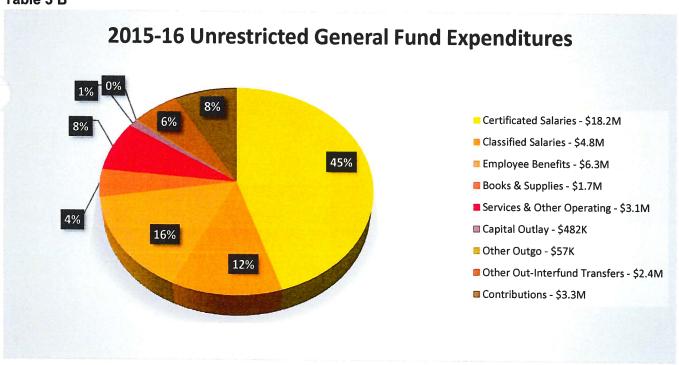
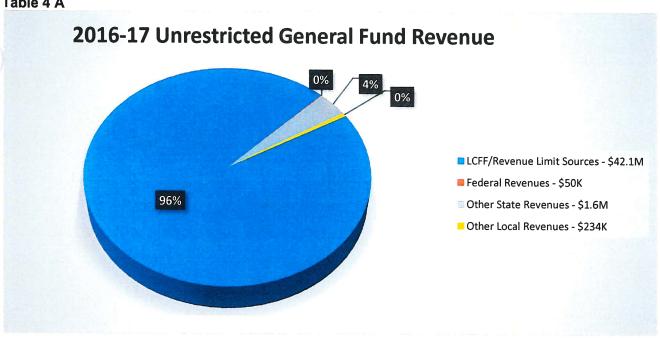


Table 3 B

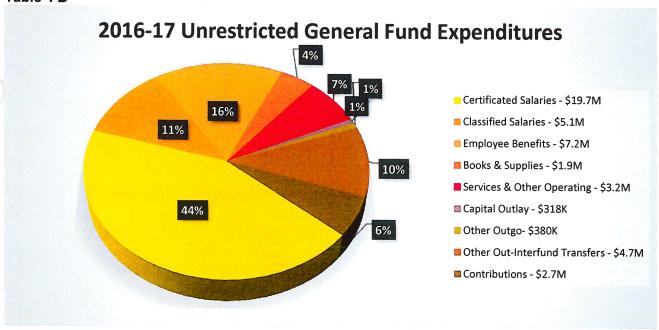


The following pie charts listed as Table 4A & 4B illustrates major revenue and expenditure, respectively, by amount and percentage as part of the Total 2016-17 Unrestricted General Fund Budget.

Table 4 A







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 5 illustrates the rate increases over time for both employer and employees.

Table 5 - 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 11.847% for 2015-2016 will increase by 2.04% to 13.888% for 2016-17. For 2017-2018, the CalPERS rate is set to increase to 15.50% or increase by 11.7% over last year. The District has included these figures in the budget and multi-year projections. Included are the proposed increases to STRS/PERS employer are estimated to be between \$400 and \$500 hundred thousand annual until 2020-21. Again, the impact of these increases are astounding since each rate compounds annually until 2020-21. Table 6 below provides the estimated rate increases through 2020-21.

Table 6 - CalPERS Rate Schedule

Actual	Projected Employer Rates					
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
11.847%	13.888%	15.50%*	17.10%*	18.60%*	20.4%*	

^{*}CalPERS estimates

Bargaining Units

The District has settled with the El Centro Secondary Teachers Association for the 2016-17 fiscal year. Negotiations commenced with the El Centro Secondary Teachers Association (ECSTA) in the Spring of 2016 and concluded with a Tentative agreement that was reached on Monday, May 24, 2016. The final ECSTA Agreement comprised of an on-going 5.0% salary schedule increase. The agreement also included a 0.15% on-going cost to increase the current Health & Welfare cap to the new H&W Plan B premium. Other additional items included an hourly rate increase from \$31/hr. to \$40/hr. and Supplemental Salary Schedule increases for coaches and co-curricular activities stipends. Total compensation package was 5.87%. The cost associated with the ECSTA Agreement is included in the 2016-17 Budget.

The District has also reached a Tentative Agreement with the California School Employees' Association (CSEA) for the 2016-17 fiscal year. The Tentative Agreement with the Classified bargaining unit members will go before the Board of Trustees for ratification on September 13, 2016. The proposal includes a 5.36% increase to the salary schedule and an increase of 0.15% to the Health and Welfare benefit cap. It is anticipated that the Tentative Agreement will be approved by the Board on September 13, 2016. Currently, the cost of the agreement is not included in the District's Budget but the budget adjustment will be made once the agreement is ratified. The cost of the proposed settlement is \$325,475.

On June 28, 2016, the Board of Trustees approved a salary schedule increase for the District's Non-Represented Administrative Employee group by 5.35% and a Health and Welfare cap increase from \$839.23 to \$853.23. It is anticipated that the Classified Management group will receive a compensation increase for 2016-17 at the same level as the CSEA agreement. This has not been approved by the Board and, at this time, this cost is also not included in the District's Budget.

Reserves

For 2015-16, the District is projecting an increase in the Total General Fund reserves by \$1,691,673 for a Total Ending Fund Balance of \$15,762,513. For 2016-17, the District is projecting a deficit of <\$1,403,707>. With the passage of our local school bond -Measure K, the District may encounter the need to utilized reserve funds within the General Fund in order to bridge finance major projects until such time that the State passes a State-wide school bond. If the State Bond does not pass, then the District may need to fund the major projects with General Fund Reserves and Go Bonds.

Under Education Code § 42127 (a)(2)(B), school districts are required to provide additional information to the public regarding ending fund balances in excess of the minimum recommended reserve for economic uncertainties. This is a requirement for districts when adopting its July 1 Budget. The District included this information as part of the 2016–17 Adopted Budget.

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

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

Attached as Exhibit A was the required Public Hearing Posting that included information required as described in Education Code § 42127 (a)(2)(B). This information is crucial in terms of understanding why the Central Union High School District maintains reserves beyond the 3% "recommended" minimum Reserve for Economic Uncertainty.

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 for the current and two subsequent years.

General Fund Summary

The chart below illustrates the assumptions included in the 2015-2016 Unaudited Actuals and the 2016-2017 September Budget.

Assumptions	2015-2016	2016-2017
Local Control Funding Formula (LCFF) Target	\$44,271,282	\$44,325,163
Local Control Funding Formula (LCFF) Floor	\$34,375,955	\$39,576,719
Difference / Gap	\$9,895,327	\$4,748,444
Funding %	52.56%	54.18%
Gap Funding	\$5,200,748	\$2,572,707
Total LCFF Funding	\$39,576,703	\$42,149,426
Estimated Unduplicated Pupil %	75.79%	76.01%
Est. Supplemental and Concentration Grants Based on MPP	\$6,083,092	\$7,678,968
Actual 2015-16 Enrollment/ Estimated 2016-17 Enrollment	4,120	4,185
Projected District ADA	3,916.18	3,916.18
Gain (Loss) of ADA from Prior Year	36	-0-
Attendance Percentage Assumed (P-2 to CBEDS)	95.05%	95.05%
District & County Funded ADA (Greater of Current of Prior Year)	3,974.92	3,974.92
Step & Column (Included in Budget)	\$278,250	\$305,700
Instructional Days	180	180
Lottery (Unrestricted) per ADA	\$140.00	\$140.00
Lottery (Restricted) per ADA for Prop. 20	\$41.00	\$41.00

Major Contributions to Restricted Programs	2015-2016	2016-2017
Special Education	\$1,097,227	\$1,123,216
RMA - Ongoing Major Maintenance	\$1,524,758	\$1,506,752

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 was 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 \$127,000 for each of the above stated programs annually in support of the Adult Education Program. Also, the Fund is receiving approximately \$592,000 to operate the Adult Ed program through the Imperial County Adult Ed Consortium. This program is expanding and the District is wishing to add additional facilities to meet the need of the adult students. The projected Ending Fund Balance for 2016-17 is \$421,744.

Cafeteria Fund

The 2015-16 projected Ending Balance reflects an increase in the amount of \$55,574. This is due to a contribution of \$140,000 from the General Fund to help cover program costs. Without this contribution, the District would be projecting a deficit for 2015-16 the amount of <\$84,426>. The District did not enter into a new agreement with Southwest Food Service Excellence for Food Service Management for 2016-17. The elimination of this contract will provide approximately \$200,000 in cost savings associated with their services. The District did, though, hire a Food Services Director to manage the program. This will offset the savings by approximately \$100,000. The District is conservatively budgeting other expenditures within the 2016-17 budget in order to cover increases in compensation due to the anticipated settlement with CSEA.

Deferred Maintenance Fund

Beginning with the 2013-14 fiscal year, the funding for Deferred Maintenance Program was included in the LCFF. In 2014-15, the District transferred \$500,000 for repair and replacement of facilities and equipment. The Board of Trustees has approved the Southwest High School Modernization Project with a price tag of close to \$3.0 million. The funding to support the project will be transferred into this fund from the General Fund as it is appropriate to spend for this project through this particular Fund. Due to timing, a portion of the SHS Modernization Project was paid within the 2015-16 school year. In order to accommodate this expenditure, the District increased the 2015-16 transfer from the General Fund. The District is still expecting to transfer \$3.0 million from the General Fund into the Deferred Maintenance Fund in 2016-17 in order to cover other District expenses categorized as Deferred Maintenance. Additionally, the transfer for 2016-17 will also include \$100,000 to upgrade/modernize a proposed Cafeteria facility at DOHS. Anticipated Ending Fund Balance is \$36,863 and \$30,621 for 2015-16 and 2016-17, respectively.

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. Additionally, this Fund is also used 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 Ending Fund Balance for 2015-16 is \$836,619. It is anticipated that the projected balance for the 2016-17 will be \$1,079,119.

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 major capital outlay projects. The District is proposing to transfer \$1,500,000 to this Fund in order to compete the Phoenix Rising Project and to construct the new IT Department Building. This amount increased by approximately \$300,000 in order to cover architectural fees and other cost associated with District projects. Our current projected Ending Fund Balance in the 2016-17 September Budget is \$312,586.

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 transferred \$500,000 to this Fund in 2015-16 in order to set aside funds to meet this outstanding liability. The projected balance for 2016-17 is \$1,627,100.

Conclusion

Given all of the current information and conservative projections, the 2015-16 Unaudited Actual and 2016-17 September Budget is presented in good order for a Positive Certification.

CENTRAL UNION HIGH SCHOOL DISTRICT

DATE: June 21, 2016

TO: Renato Montaño, Superintendent

FROM: Arnold Preciado, Assistant Superintendent – Business & Support Services

SUBJECT: PUBLIC HEARING FOR THE CENTRAL UNION HIGH SCHOOL

DISTRICT ADOPTED BUDGET - 2016-17

PUBLIC HEARING

BACKGROUND:

The Board is required to hold a public hearing on the proposed Central Union High School District's Adopted 2016-17 Budget. Education Code § 42127 (a)(1) states that a public hearing must be conducted on the budget to be adopted for the subsequent fiscal year. The agenda for that hearing shall be posted at least 72 hours before the public hearing and shall include the location where the budget will be available for public inspection.

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

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

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

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

Notices were posted at all school campuses, the District Office and in the IV Press on Friday, June 10, 2016, informing the public that the proposed budget is available for public viewing beginning June 15, 2016 from 8:00 a.m. to 5:00 p.m. at the Central Union High School District Office, 351 Ross Avenue, El Centro, CA 92243.

DISCUSSION/ALTERNATIVE/CONCERNS:

None.

FINANCIAL IMPLICATIONS:

ACTION REQUESTED:

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

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

CENTRAL UNION HIGH SCHOOL DISTRICT

District Information - SB 858

Education Code § 42127 (a)(2)(B) requires that beginning with the budget adopted for the 2016–17 fiscal year, the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties shall, at the public hearing, provide all of the following for public review and discussion:

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

Minimum	2015-16	2016-17	2017-18	2018-19	
Recommended					
Reserve Percentage					-
3%	\$1,473,391	\$1,504,473	\$1,415,203	\$1,462,654	

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

Combined Assigned	2015-16	2016-17	2017-18	2018-19
& Unassigned				
Ending Fund Balance				
in Excess of REU %				
	\$11,282,449	\$9,558,811	\$11,751,533	\$12,978,580

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

Statement of Reasons

As stated as the title of this particular reserve, it is a "minimum" and it is also simply a "recommended" minimum of 3% for our District. In the following statements, the District will provide substantiating information as to why the reserves are at the levels as listed for 2015-16, 2016-17, 2017-18, and 2018-19 above.

• The District's Board Policy 3100 states "The Board recognizes that sound fiscal management is the foundation essential to support the ongoing operation of the district. In order to ensure that this foundation is sustained and that adequate cash resources are maintained, it is the Board's goal to maintain a minimum General Fund Unassigned Ending Fund Balance of 16.7 percent of the annual General Fund Expenditures and other financing uses." This Board Policy is the basis of having an Ending Fund Balance in excess of the minimum Reserve for Economic Uncertainty.

- The Board passed Resolution #02102015-08 on February 10, 2015 regarding SB 858 which stated many concerns as to the spending down of school district reserves to two times the minimum recommended reserve (6% for CUHSD) and the need for funds for school operations, such as payroll, classroom materials, school construction projects, technology, home-to-school transportation, deferred maintenance, etc. which often required ongoing- cash-flow management and disciplined planning, including the creation and maintenance of prudent financial reserves. In this resolution, the Board that the purpose of the reserves was for planned expenses/purchases such as major textbook adoptions, technology improvements/installation of wireless infrastructure, building maintenance projects and bus replacement needs.
- To have the necessary and required funds in order to maintain and keep our facilities in "Good Repair". Education Code § 17002(d) (1) states that "Good repair" means the facility is maintained in a manner that assures that it is clean, safe, and functional as determined pursuant to a school facility inspection and evaluation instrument developed by the Office of Public School Construction and approved by the board or a local evaluation instrument that meets the same criteria. Until the school facility inspection and evaluation instrument is approved by the board, "good repair" means the facility is maintained in a manner that assures that it is clean, safe, and functional as determined by the interim evaluation instrument developed by the Office of Public School Construction or a local evaluation instrument that meets the same criteria as the interim evaluation instrument. This includes the sustainability of facility improvements in meeting the Williams Act requirements. Southwest High School and Desert Oasis high school are nearing 25 years old and will require continued facility and operational improvements. Of major concern is the Central Union High School campus which has the oldest facilities of the District. Major repairs and possible facility improvements are necessary and will need to be addressed on this campus as well.
- A Facility Improvement and Capital Renewal Plan has been approved by the Board of Trustees which identifies specific facility improvements necessary for proper school operations. The amounts are provided as a guideline budget but may be underestimated in terms of costs depending on the specific project and the respective bids received. Having the necessary funds available in the reserve will provide the necessary funds and the sustainability that the scheduled projects will be completed.
- Based on the CUHSD's GASB 43/45 Actuarial Report as of July 1, 2013, the report described the total amount of the actuarial liability for District-paid retiree benefits to be \$14,718,269. The past service liability or Unfunded Accrued Liability portion of the actuarial liability is \$7,568,462. This represents the present value of all benefits earned to day assuming that an employee earns retiree healthcare benefits ratably over his or her career. Basically, this is the amount that the District is liable for or has an obligation to pay if all of the earned retirement benefits were to occur today.
- Rating agencies like Fitch or Moody's typically assess a district's reserves in terms of adequacy and risk analysis. A lower reserve would potentially mean a higher interest percentage if the District were to bond in the future.
- The CUHSD is heavily dependent on State revenues and maintaining the necessary reserves will help to weather another major economic recession or downturn. The District's major revenue source comes from the State through the Local Control Funding Formula (LCFF). The District's LCFF funding is 92.3% of the Unrestricted General

Fund. The District maintains these level of reserves to withstand State cuts and funding deferrals in order to continue operating educational programs. Again, District reserves kept the District solvent and helped to endure the following:

2008-09: Great Recession Starts. Ongoing state funding for schools replaced with one-time stop gap measures that partially backfilled these cuts over the 2008-09 and 2009-10 budget years including federal stimulus funds (\$4.8 billion), increased funding deferrals (\$4.6 billion) and flexibility to transfer restricted reserves to unrestricted reserves (estimated \$2.2 billion). The increased deferrals were on top of funding deferrals that started in 2001-02, and continued to grow. In addition, statutory COLAs were suspended, a trend that continued until the 2013-14 budget.

2009-10: Deferrals, Budget Special Sessions, and Mid-Year Cut. Continued reliance on one-time funding, although most of these funds exhausted by end of year. State reaches highest level of K-12 funding deferrals at \$9.5 billion annually, virtually exhausting this budget option as an alternative to budget reductions. 2009-10 also included two special sessions to further deal with the ongoing budget shortfall, resulting in mid-year cuts to schools.

2010-11: Proposition 98 Suspension. The latest state budget in state history (Oct 7th) forces districts to operate for over 3 months without a state budget. Budget suspends the Proposition 98 guarantee, reducing school funding over \$4 billion.

2011-12: Proposition 98 Manipulations and Mid-Year Trigger Cuts. Budget Act balanced budget by assuming higher than projected General Fund revenues and proposed \$1.8 billion in K-12 education trigger cuts if higher-than-expected revenues did not materialize. A portion of the trigger cuts happened although the specifics of the reductions changed over the course of the year, changing the distribution of the cuts across districts.

Budget also relied on manipulations of Proposition 98 guarantee by designating General Fund revenues for realignment, thereby excluding those revenues from the minimum guarantee calculation (resulted in \$2.1 billion reduction in K-14 funding).

2012-13: \$5.4 Billion in Trigger Cuts if Proposition 30 Failed. State adopts budget that included \$5.4 billion in trigger cuts for K-14 education if Proposition 30 did not pass. Fiscally conservative districts assumed that Prop 30 would fail in adopting their 2012-13 budgets because they would be unable to dramatically change their staffing decisions if the initiative failed over four months into the fiscal year. This proposal included further manipulations of the Proposition 98 minimum guarantee if trigger cuts were implemented to achieve this level of reduction without suspending the minimum guarantee.

2013-14: Local Control Funding Formula (LCFF) Changes Funding Distribution. State adopts the LCFF in June 2013 dramatically changing the distribution of resources across districts. Fiscal regulations governing these new dollars not available until January 2014. Actual apportionment amounts are not known until June 2014 in the last month of the budget year. Districts with fewer unduplicated pupils (low income students, English learners or foster youth) will see much slower revenue growth for many years.

2014-15: Continual CalSTRS and CalPERS Increases Scheduled over Next Seven Years. While 2014-15 brought a large infusion of new funding and the retirement of deferrals, the State also committed school districts to increased and growing California State Teachers' Retirement System (CalSTRS) contributions rates for the next seven years. District costs will increase \$3.7 billion over the next seven years. Districts will face these higher costs regardless of whether the annual budget provides enough new resources to cover those costs. Similarly, the California Public Employees' Retirement System (CalPERS) board made changes in its actuarial assumptions (reducing expected rate of return and increasing life expectancy) that will cause PERS rates to increase for the next seven years as well.

*CSBA Report on School District Reserves - December, 2014

- The benefits of having a higher than a "minimum" reserve are:
 - Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs
 - Protection against exposure to significant one-time outlays such as disasters, lawsuits, or material audit findings.
 - o Protection again the volatility of State revenues
 - o Protection against the volatility of property tax revenues
 - Cash management/avoiding the cost of borrowing cash
 - Protection to cover increases in fixed and statutory costs
 - Financial flexibility to shift resources as priorities set through the LCAP process
 - o Planning for major projects such as information technology upgrades, deferred maintenance or other Board priority projects
- The District's serves are beyond the minimum recommended reserve since the minimum would only cover one-half month salary for all District personnel.
- The reserves are to protect the District's fiscal solvency and the continued operation of our educational program.

Deferred Maintenance (140)

Description	Resource Codes Object Codes	2015-16 Unaudited Actuals	2016-17 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	1,738.09	0.00	-100.0
5) TOTAL, REVENUES		1,738.09	0.00	-100.0
3. 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	35,776.90	1,000,000.00	2695.
5) Services and Other Operating Expenditures	5000-5999	1,716,374.84	1,051,242.29	-38.8
6) Capital Outlay	6000-6999	361,524.69	1,055,000.00	191.8
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		2,113,676.43	3,106,242.29	47.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(2,111,938.34)	(3,106,242.29)	47.
). OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers In	8900-8929	1,795,621.00	3,100,000.00	72.6
b) Transfers Out	7600-7629	0.00	0.00	0.0
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		1,795,621.00	3,100,000.00	72.6

Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(316,317.34)	(6,242.29)	-98.0%
F. FUND BALANCE, RESERVES				(5)2.12.20)	55.07
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	353,180.63	36,863.29	-89.69
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			353,180.63	36,863.29	-89.6%
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			353,180.63	36,863.29	-89.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			36,863.29	30,621.00	-16.99
Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.09
Prepaid Expenditures		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	0.00	0.00	0.09
c) Committed			0.00	0.00	0.09
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	0.09
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	36,863.29	30,621.00	-16.9%

Special Reserve Fund Retiree Benefits (200)

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent
A. REVENUES	Resource obdes	Object Codes	Onaudited Actuals	Budget	Difference
1) LCFF Sources					
•		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.
3) Other State Revenue		8300-8599	0.00	0.00	0.
4) Other Local Revenue		8600-8799	10,236.05	6,500.00	-36.
5) TOTAL, REVENUES			10,236.05	6,500.00	-36.
3. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.
2) Classified Salaries		2000-2999	0.00	0.00	0.
3) Employee Benefits		3000-3999	0.00	0.00	0.
4) Books and Supplies		4000-4999	0.00	0.00	0.
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.
6) Capital Outlay		6000-6999	0.00	0.00	0.
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0
9) TOTAL, EXPENDITURES			0.00	0.00	0.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			10,236.05	6,500.00	-36
OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	500,000.00	0.00	-100
b) Transfers Out		7600-7629	0.00	0.00	0
2) Other Sources/Uses				3.33	
a) Sources		8930-8979	0.00	0.00	0
b) Uses		7630-7699	0.00	0.00	0
3) Contributions		8980-8999	0.00	0.00	0
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	0.00	-100

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			510,236.05	6,500.00	-98.7%
F. FUND BALANCE, RESERVES			5,0,250.00	0,000.00	-50.770
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,110,364.42	1,620,600.47	46.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,110,364.42	1,620,600.47	46.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,110,364.42	1,620,600.47	46.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,620,600.47	1,627,100.47	0.4%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	
Unassigned/Unappropriated Amount					0.0%
Unassigned/Unappropriated Amount		9790	1,620,600.47	1,627,100.47	

Capital Facilities Fund (250)

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					Dinordinoc
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	349,129.69	322,000.00	-7.8%
5) TOTAL, REVENUES			349,129.69	322,000.00	-7.8%
3. 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	16,000.00	Nev
5) Services and Other Operating Expenditures		5000-5999	155,378.20	40,500.00	-73.9%
6) Capital Outlay		6000-6999	21,334.84	25,000.00	17.2%
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			176,713.04	81,500.00	-53.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			172,416.65	240,500.00	39.5%
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,158.23	0.00	-100.0%
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			(8,158.23)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
			164,258.42	240,500.00	46.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	674,360.65	838,619.07	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			674,360.65	838,619.07	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			674,360.65	838,619.07	24.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			838,619.07	1,079,119.07	28.7%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	838,619.07	1,079,119.07	28.7%

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

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

J. data			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	12,109.98	13,727.00	13.49
5) TOTAL, REVENUES			12,109.98	13,727.00	13.49
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
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	191,472.00	Nev
6) Capital Outlay		6000-6999	0.00	1,031,218.85	Nev
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	1,222,690.85	Nev Nev
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,109.98	(1,208,963.85)	-10083.29
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	1,500,000.00	Nev
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	1,500,000.00	Nev

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent
	resource source	Object Codes	Onaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,109.98	291,036.15	2303.3%
F. FUND BALANCE, RESERVES			12,103.30	291,030.13	2303.37
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,439.77	21,549.75	128.39
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,439.77	21,549.75	128.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,439.77	21,549.75	128.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			21,549.75	312,585.90	1350.5%
a) Nonspendable Revolving Cash		0711			
•		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	0.09
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	21,549.75	312,585.90	1350.5%

GANN

		2015-16 Calculations			2016-17 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted		Entered Data/
R YEAR DATA	Data	2014-15 Actual	Totals	Data	Adjustments*	Totals
-15 Actual Appropriations Limit and Gann ADA		2014-15 Actual			2015-16 Actual	
rom district's prior year Gann data reported to the CDE)						
FINAL PRIOR YEAR APPROPRIATIONS LIMIT						
(Preload/Line D11, PY column)	30,345,167.75		30,345,167.75			31,425,592.28
PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,984.78		3,984.78			3,974.62
ADJUSTMENTS TO PRIOR YEAR LIMIT	Ad	iustments to 2014-	15			
3. District Lapses, Reorganizations and Other Transfers		Justilierius to 2014-	13	A	djustments to 2015-	16
Temporary Voter Approved Increases						
Less: Lapses of Voter Approved Increases						
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			9			
appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA		0045 40 D0 D			and the second second second	
(2015-16 data should tie to Principal Apportionment		2015-16 P2 Report			2016-17 P2 Estimate	
Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	3,974.62		3,974.62	3,974.62		3,974.62
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)			3,974.62			3,974.62
LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2015-16 Actual			2016-17 Budget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62) 1. Homeowners' Exemption (Object 8021)	45 404 50					
Timber Yield Tax (Object 8022)	45,181.58		45,181.58	22,591.00		22,591.00
Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
Secured Roll Taxes (Object 8041)	2,917,015.98		2,917,015.98	0.00 4,100,935.00		0.00
Insecured Roll Taxes (Object 8042)	476,641.83		476,641.83	477,212.00		4,100,935.00
Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		477,212.00 0.00
Supplemental Taxes (Object 8044)	42,243.33		42,243.33	27,883.00		27.883.00
Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(1,255,781.00)		(1,255,781.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	15,457.83		15,457.83	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	527,690,45		527,690.45	0.00		2.00
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			0.00	0.00		0.00
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) 16. TOTAL TAXES AND SUBVENTIONS	0.00		0.00	0.00		0.00
(Lines C1 through C15)	4,024,231.00	0.00	4,024,231.00	3,372,840.00	0.00	2 272 940 00
• ,	, 3,,551.36	5.50	1,52 4,201.00	5,572,040.00	0.00	3,372,840.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)			1			
17. To General Fund from Bond Interest and Redemption						
Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES	0.00		0.00	0.00		0.00
	1				1	

		2015-16 Calculations			2016-17 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
UDED APPROPRIATIONS				Alegy de de la		
Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			395,090.24			422,352.90
OTHER EXCLUSIONS			300,000.21			422,332.90
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
 Other Unfunded Court-ordered or Federal Mandates TOTAL EXCLUSIONS (Lines C19 through C22) 			395,090.24			422,352.90
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	35,671,943.00		35,671,943.00	38,787,096.00		38,787,096.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(57,298.00)		(57,298.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED						0.00
(Lines C24 plus C25)	35,614,645.00	0.00	35,614,645.00	38,787,096.00	0.00	38,787,096.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	48,703,655.74		48,703,655.74	51,053,312.07		51,053,312.07
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	71,630.61		71,630.61	70,000.00		70.000.00
	7,,000.01		71,050.01	70,000.00		70,000.00
APPROPRIATIONS LIMIT CALCULATIONS D. PRELIMINARY APPROPRIATIONS LIMIT		2015-16 Actual			2016-17 Budget	
Revised Prior Year Program Limit (Lines A1 plus A6)			30,345,167.75	CHENTSON ST		31,425,592,28
2. Inflation Adjustment			1.0382			1.0537
Program Population Adjustment (Lines B3 divided No. (A3 plus A77) (B. plus A77)						
by [A2 plus A7]) (Round to four decimal places) 4. PRELIMINARY APPROPRIATIONS LIMIT			0.9975			1.0000
(Lines D1 times D2 times D3)			31,425,592.28			33,113,146.59
APPROPRIATIONS SUBJECT TO THE LIMIT						== \(\)\(\)
5. Local Revenues Excluding Interest (Line C18)			4,024,231.00			2 272 840 00
Preliminary State Aid Calculation			4,024,201.00			3,372,840.00
 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) b. Maximum State Aid in Local Limit			476,954.40			476,954.40
 Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; 						
but not less than zero)						
c. Preliminary State Aid in Local Limit			27,796,451.52			30,162,659.49
(Greater of Lines D6a or D6b)			27,796,451.52			30,162,659.49
Local Revenues in Proceeds of Taxes			21,700,701.02			30,162,639.49
 Interest Counting in Local Limit (Line C28 divided by 						
[Lines C27 minus C28] times [Lines D5 plus D6c])			46,869.01			46,044.18
b. Total Local Proceeds of Taxes (Lines D5 plus D7a) State Aid in Proceeds of Taxes (Greater of Line D6a,		-4.	4,071,100.01			3,418,884.18
or Lines D4 minus D7b plus C23; but not greater			i i			
than Line C26 or less than zero)		Da Calabar (A)	27,749,582.51		1. 11 2. 11	00.445.515.1
Total Appropriations Subject to the Limit			21,143,302.31			30,116,615.31
a. Local Revenues (Line D7b)			4,071,100.01			
b. State Subventions (Line D8)			27,749,582.51			
c. Less: Excluded Appropriations (Line C23)			395,090.24			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
(Lines D9a plus D9b minus D9c)			31,425,592.28			

Unaudited Actuals Fiscal Year 2015-16 School District Appropriations Limit Calculations

13 63115 0000000 Form GANN

		2015-16	Т		2016-17	1 01111 0
		Calculations			2016-17 Calculations	
	Extracted		Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
djustments to the Limit Per						
Sovernment Code Section 7902.1						
(Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to:						
Michael Cohen, Director						
State Department of Finance						
Attention: School Gann Limits State Capitol, Room 1145						
Sacramento, CA 95814						
Summan						
Summary 11. Adjusted Appropriations Limit	CONTRACT TO CONTRACT	2015-16 Actual	19	The Market State of the State of	2016-17 Budget	
(Lines D4 plus D10)			31,425,592.28			33,113,146.59
12. Appropriations Subject to the Limit						30,110,140.00
(Line D9d)			31,425,592.28			
 Please provide below an explanation for each entry in the adjustm 	ents column.					
•						
					1017 4017 4017 4017 4017	
Gann Contact Person						
Gaini CondCl Person		Contact Phone Num	ber			

CAT

General Fund CAT FORM 2015-2016 CENTRAL UNION HIGH SCHOOL DISTRICT CAT

The second secon					Special RD IDEA		Title II Dart A	Title III Imminrant		Col Health	Gotternor's CTE	THE RESERVE THE PARTY OF THE PA		117		
Program Name	Title I, Part A	Title I, Part C	Title I, Migrant Ed Summer	Special Ed IDEA	Mental Health	Perkins		Ed	Title, III, LEP	Solence	Initiative	CTE	Au Career	Academies	Lowe's Grant	FOS
Resource Code		8	306	3310 / 8181	3327 / 8182	3550 / 8290	4035 / 8290	4201 / 8290	4203 / 8290	6378 / 8590	6385 / 8590	6387 / 8590	7010 / 8690	7220 / 8590	9002 / 8699	9003 / 8689
AWARD	244 005 03						1									
22 Current Year Award	702 846 00	420 065	74 007 47	2 2 2 7 A E A E	07 643 50	444 050 00	91,353.12	70.054.00	(55,514.85)	49,136,66	73,580.32	, , , , , , ,		159,327,41	696.38	52,007.70
	25,010,00	000000	14.106,101	020,140,40		00.000,111	140, 134, 00	00.100,01	30,382.00	02,007.30	09,380.00	044,113.00	4,742.00	147,240.00		
+-1		595.02	4,422.47	1,000.00				6,643.00	41,412.85	16,173.10	31,410.00			71,330.00		' '
_																
2d (sum lines 2a, 2b, 2c) Required Matching	792,816.00	429,660.02	166,409.94	637,745.45	97,612.00	111,850.00	146,194.00	23,494.00	132,004.85	78,860.60	100,800.00	644,113.00	4,742.00	218,570.00		
3 Funds/Other	,				٠		1	1	,			1	1		,	,
Total Available Award (sum	1,007,811.03	429,660.02	166,409.94	637.745.45	97,612.00	111,850.00	237.547.12	45.479.07	76.490.00	127.997.26	174.380.32	644 113 00	4.742.00	377 897 41	696 38	52 007 70
DEVENIES																
Revenue Deferred from Prior																
5 Year	74		2,767,16					6,093 08	·	21,011.60	39,910.32			40,018.26	696 38	52,007,70
Input Total Revenues (8000's)	744,155.19	430,663.01	170,327.06	1,000.00		40,234.67	62,844.31	12,736.08	43,142.15	66,684.76	106,015.32	322,056.50	4,742.00	184,968 26	696.38	52,007 70
Cash Received in Current 6 Year	744,155.19	430,663.01	167,559.90	1,000.00	•	40,234.67	62,844.31	6,643.00	43,142.15	45,673.16	66,105.00	322,056.50	4,742.00	144,950,00		,
Contributed Matching Funds		,	1	,		,				,		,				
Total Available (sum lines 5,	744 155 19	430 663 01	170 327 06	1 000 00		79 450 04	62 844 34	12 736 OB	43 140 15	86 684 76	106 015 32	322 058 50	4 742 00	104 069 76	00 909	62 007 20
11										2000	4	000001330	,	0.000,000		100,20
EXPENDITURES Donor-Authorized																
Expenditures	859,998.96	429,065.00	163,594,74	636,745.45	97,612.00	111,850 00	122,606 93	38,349.85	146,424.47	50,000.00	55,274.69	20,836.80	4,742.00	162,630.59	583.23	27,712.91
Non Donor-Authorized 10 Expenditures		1,002.99	THE REAL PROPERTY.	141,989.85	29,273,28											
Total Expenditures (sum line 9 & 10)	859.998.96	430.067.99	163.594.74	778.735.30	126.885.28	111 850 00	122 606 93	38 349 85	146 424 47	50 000 00	55 274 69	20 R36 B0	00 6742 00	162 630 59	583 23	27 712 01
Amounts Included in Line 6 above for Prior Year 12 Adjustments	,				,		,							DO SECTION AND ADDRESS OF THE PROPERTY OF THE		-
Calculation of Def Rev or A/P																
& A/R amts (line 8 minus line 13 9 plus line 12)	(115.843.77)	1.598.01	6 732 32	(635 745 45)	(97 612 00)	(71 615 33)	(59 762 62)	(75 613 77)	(103 282 32)	16 684 76	50 740 63	301 219 70		22 337 67	113 15	24 294 79
Deferred Revenue		1,598.01	6,732,32		1		•			16,684.76	50,740.63	301,219.70		22,337.67	113.15	24,294.79
c) Accounts Receivable	115 843 77			R3E 7AE AE	07 842 00	74 645 93	. Ca 7a7 a3	25 842 77	402 202 32	1		,			,	
	10000			ot ot oto	00.710,12	20.010,1	20,707,02	20,010,02	100,606.02							
14 9)	147,812.07	595.02	2,815.20	1,000.00	(3.)	si.	114,940.19	7,129.22	(69,934.47)	77,997.26	119,105.63	623,276.20		215,266.82	113.15	24,294.79
15 line 14 amt here	147,812.07		74	1,000.00	21.	1(4)	114,940.19	7,129.22	(69,934.47)	77,997.26	119,105.63	623,276.20		215,266.82	113.15	24,294.79
Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line																
16 (13c)	829,998.96	429 065 00	163 594 74	636 745 45	07 543 00	444 050 00		100000	4 AC ACA A7	000000	00 110 11	00 000 00		02 000 001	00000	

									Γ	7.00			Γ	7	П	_			
											10							-	
	1 1	, ,		1 ,								(36)						Ť	
MS Voucher 9010 / 8699	97,503.32	14,781 00	14,781.00	112,284 32	,	92,510.88	92,510.88	92,510.88		51,085,48	51,085.48			19,037,99			61,198.84	61,198.84	73,472.89

General Fund CAT FORM 2015-2016 CENTRAL UNION HIGH SCHOOL DISTRICT CAT

800 800,322 05 800,322	Instructional Mat Special Ed State State	Instructional Mat Special Ed State SELPH (ordered Service Service	Instructional Mark Special Ed State SEL NH (Instructional Mark Subsectional Mark Subsectiona	Interrectional Mart Special Ed State State Superial Ed Sta	Instructional Mat Special Ed. State Simple Simple Special Ed. State Simple Simp	Instructional Mark Special Ed State Stat	Instructional May Second Ed. Hearts Health H	Particularie Mark Special Ed. State Stat	Particularie Mark Special Ed. State Stat	Package Pack
	Special Ed State SELPH (nondime) Montal Ed State 6500-5770 J 8702 650.04-5770 J 8690 651 800,322 06 62,348 73 7 800,322 06 62,348 73 2 800,322 05 62,348 73 2 800,322 05 11,452 89 11 800,322 05 11,452 89 11 800,322 05 11,452 89 11	Special Ed State SET Notes Factor Server Entrement Surver Entrement	Special Ed State SECUNITORITION Mortial Health Eshool Blue 6500-5770 / 3702 62,348 73 46,489.58 15,550.25 800,322 05 62,348 73 167,248.31 - 15,550.25 800,322 05 62,348 73 212,735.89 15,550.25 800,322 05 62,348 73 212,735.89 15,550.25 800,322 05 166,246.31 - 1640.18 - 1640.18 800,322 05 11,452.89 16,400.18 - 166,246.31 800,322 05 11,452.89 16,472.08 - 16,400.18 800,322 05 11,452.89 16,472.08 - 16,772.08	Shocial Ed State S	Special Ed State State Sta	Special Edith State Special Edith School Bits STRS RRM RDA MBSVA 6500-5770 / ST02 652346 73 46.489 58 15.550 25 13.14.783 00 617.82 411.742.37 9010 800,322 05 62,346 73 166.246 31 1.314.783 00 917.82 111.742.37 111.742.37 800,322 05 62,346 73 212.735 89 165.50 25 1.314.783 00 917.82 111.742.37 800,322 05 62,346 73 212.735 89 165.50 25 1.314.783 00 917.82 111.742.37 800,322 05 62,346 73 212.735 89 15.50 25 1.314.783 00 917.82 111.742.37 800,322 05 1640.18 - - 1640.18 - - - 800,322 05 114.52.89 165.70.86 - - - - - 800,322 05 114.52.89 165.72.08 - - - - - - - - - - - - - - -<	Special Ed State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State Stat	Special Ed State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State Stat	Special Ed State State Libert Conceived State School Blus State State Libert Conceived State Libert Co	Separati Edit
	Special Ed State SELPH (non-fine) Mortal Ed State 6500-5770 J 3702 650.04-5770 / 8690 651 800,322 05 62,348 73 7 800,322 05 62,348 73 2 800,322 05 62,348 73 2 800,322 05 11,452 89 11 800,322 05 11,452 89 11	Special Ed State SET Notes Factor Server Entrement Surver Entrement	Special Ed State SECUNITORITION Mortial Health Eshool Blue 6500-5770 / 3702 62,348 73 46,489.58 15,550.25 800,322 05 62,348 73 167,288.49 15,550.25 800,322 05 166,246.31 166,246.31 166,246.31 800,322 05 166,246.31 166,246.31 166,246.31 800,322 05 166,246.31 1640.18 166,246.31 800,322 05 166,246.31 1640.18 166,246.31 800,322 05 11,452.89 167,886.49 167,886.49	Shocial Ed Stein Superial Color Shocial Ed Stein Superial Color Shocial Ed Stein Superial Color Shocial Color	Special Ed State State State (and fine) floating beauty state) Strong and a strong a strong and a strong a strong and	Special Ed State Superial Ed State Martial Health Institution Scrips FIRS RRM RDA MBSVA 6500-5770 J 5702 STOR STORE 6512 J 8800 6512 J 8800 6512 J 8800 15.560 25 15.400 48.25 1940 J 8625 9010 800,322 05 62,348 73 46,489 56 15.550 25 1,314 783 00 917 82 111,742 37 800,322 05 760,246 31 166,246 31 1,314 783 00 917 82 111,742 37 800,322 05 62,348 73 212,735 89 15.550 25 1,314 783 00 917 82 111,742 37 800,322 05 1640,18 1640,18 1314 783 00 917 82 111,742 37 800,322 05 11462,88 165,60 25 1,314 783 00 917 82 111,742 37 800,322 05 114,62 89 165,00 8 1,314 783 00 917 82 111,742 37 800,322 05 114,62 89 165,12 86 1,314 783 00 1,314 783 00 111,742 37	Special Ed State State 1 - 1	Special Ed State State 1 - 1	Section Fig. 5	Substitute Sub
859clat d	8 6611 1 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Montain Positin Surves 6512 8660 F7 646,489 68 107,286 49 1166,246 31 1166,246 31 1166,246 31 11640 18) 1166,246 31 11640 18) 1166,246 31 11640 18) 1165,472 08 185,472 08	AG 489 56 15,550 25 16,600 Bits Shres 6127,886 49 58 15,550 25 16,600 48 16,000 Bits Shres 6127,886 49 185,472 08 185,472	A6.498 59 16.560 25 16.7356 95 16.7356 95 16.7356 95 16.735 89 16.735 89 16.735 89 16.735 89 16.735 89 16.735 89 16.735 89 16.73	STRONG S	Ministrate Min	STRONG BLUE STRONG BLUE STRONG STRONG STRONG STRONG BLUE STRONG STRO	STRONG BLUE STRONG BLUE STRONG STRONG STRONG STRONG BLUE STRONG STRO	Metalications School Bus STR8 STR8 STR9	Marrial results September September
	66511	Merch Hostin Softwes 6512/8560 7 7 8500 8 107/868 9 107/868 9 107/868 9 107/868 9 107/868 9 107/868 9 108/20 8 108/20 8 188,472.08 188,472.08 188,472.08	Mertal health School Blue Emissions 77 Shroel Blue Shroel Blue (186.246.892.89 15.550.25 107.898.49 15.550.25 107.898.49 15.550.25 107.898.49 15.550.25 107.898.49 107.898.49 185.472.08 18	Shrest S	School Bus STRS FRM STRS FRM Strong Strong	Montal Health STRS RRM RDA MS VA 6512 / B660 T7236 7690 / B625 61463 42 415 823 57 46,489 58 15,560 26 1,314,783 00 917 82 111,742.37 16,6246 31 1,314,783 00 917 82 111,742.37 16,6246 31 1,314,783 00 917 82 111,742.37 16,640 18) 1,314,783 00 917 82 111,742.37 16,401 18) 1,314,783 00 917 82 111,742.37 1,640 18) 1,314,783 00 917 82 111,742.37 1,640 18) 1,314,783 00 917 82 111,742.37 1,640 18 1,314,783 00 917 82 111,742.37 1640 18 1,314,783 00 917 82 111,742.37	Mortal Beath School Bus STRS RRM RDA MS Voucher 6512 / 860 7236 7560 26 1314,783.00 6483.42 415,623.51 9.301.08 46,489 58 15,560 26 1,314,783.00 917.82 111,742.37 9.301.08 166,246 31 1,314,783.00 917.82 111,742.37 9.301.08 166,246 31 1,314,783.00 917.82 111,742.37 9.301.08 16,401.8) 1,314,783.00 917.82 111,742.37 9.301.08 1,840.18) 1,314,783.00 917.82 111,742.37 9.301.08 1,840.18 1,314,783.00 917.82 111,742.37 9.301.08 1,840.18 1,314,783.00 917.82 111,742.37 9.301.08 168,472.08 1,314,783.00 1,522,182.70 9.301.24 9.301.24	Mortal Beath School Bus STRS RRM RDA MS Voucher 6512 / 860 7236 7560 / 8625 1560 / 8625 1560 / 8625 930 / 88 46,489 56 15,560 25 1,314,783 00 917 82 111,742 37 930 / 88 166,246 31 15,560 25 1,314,783 00 917 82 111,742 37 111,742 37 166,246 31 1,560 25 1,314,783 00 917 82 111,742 37 111,742 37 1,640 16) 1,540 16) 1,314,783 00 917 82 111,742 37 111,742 37 1,640 16) 1,540 16) 1,314,783 00 917 82 111,742 37 111,742 37 1,640 16) 1,314,783 00 917 82 111,742 37 111,742 37 111,742 37	Sirve Sirv	Wartal Math School But STR58 PRNA RDA MS Voucher 6512 / 880 7236 7236 7860 / 882 42 415,623 51 9.301.08

General Fund CAT FORM 2015-2016 CENTRAL UNION HIGH SCHOOL DISTRICT CAT

				CAT	CAT FORM SUMMARY	۲۸		1	30.00
	Deferred Povenue Total	Accounts Pacelyable Total	Non-Donor Auth	Contributed	Contribution	Restricted	Expenditures	Accounts Describite Total	Detect connected
	Neverine Lotar	Necesyable Total	Experiment	Matching Fulles	rotal (oson)	Ending Dalance	TOTAL	Payable lotal	Revenues Total
	442,759.02	1,274,277.17	3,156,615.31		3,156,615,31	700,103.98	9,752,296.64		4,907,067.03
	Resource	Amount							
						762,631.00			
	8150	33.22							
Other Restricted AR's (ie:	7220	168.13							
reimbursable & refunds)-see		125.00							
Accounts Receivable sheet	9151	62,200.67	62,527.02						
		1,336,804.19							
(Fun (Fund 01, 1	(Fund 01, Restricted Only -Input here 8000's) (Fund 01, Restricted Only -Input here 1000-7000's)	/ -Input here 8000's) (it here 1000-7000's)	5,249,903.51 9,886,683.11 (4,636,779.60)	Total Revenues Total Expenditures Difference			Olfference (342,836 48) (134,386 47)		
			(4,636,779.60) 442,759.02 3,156,615.31 1,274,277.17 (648,646,14)	Difference Deferred Rev Non Donor Authorized Expenditures Accis Rec Accis Rev Total	ed Expenditures				
(Run GL, Fund O1, Restricted Only for 7/1 Beginning Balance object 9791 & 9795 & 9793)	1 Beginning Balance objec	1 9791 & 9795 & 9793)	(648,646,14) Total 1,581,227,71 932,581.57 Form	(648,646,14) Total 581,227,71 Prior Year Rest Ending Balance 932,581,57 Form 01 Restricted Ending Balance	ling Balance Ending Balance				
			700,103.98 932,581.57 (232,477.59)	700,103.99 CAT Restricted Ending Balance 922,581.57 Form 01 Restricted Ending Balance 222,477.59) Difference (should aways balance to \$0)	ng Balance Ending Balance ways balance to \$0)				
	NOTES:								