

**Central Union High
School District**

**2017-2018
Revised Budget**

**2016-2017
Unaudited Actuals**

Central Union High School District

UNAUDITED ACTUALS 2016-2017

SEPTEMBER BUDGET 2017-2018

September 12, 2017



Estimated and Adopted Budget Overview

During the months of May and June each year, the District finalizes its budget for the upcoming fiscal 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 progresses, two additional 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. Specifically addressing major changes between the Estimated Actuals/July 1 Adopted Budget and the Unaudited Actuals/September Revised Budget.
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 2017, the Governor unveiled his 2017-18 State Budget providing for a small increase to ongoing education funding and closing the remaining Local Control Funding Formula (LCFF) gap for 2017-18 by 23.67%. In the May Revise Budget, the Governor proposed an increase to the LCFF gap funding from 23.67% to 43.97%. The final State Budget provided a Gap funding of 43.19%. 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 and the LCFF Gap gets smaller.

The Governor's Final Budget for 2017-18 included an additional \$616 million over the January proposal for a total of \$1.36 billion for education funding based on unanticipated State revenues for 2015-16, 2016-17 and additional projected revenues for 2017-18. As part of the May Revise, the Governor had proposed another payout of one-time funds for discretionary purposes but, at that time, these funds were not to be disbursed until 2019 and hence could not be included in the District's Budget. Now, the one-time discretionary funds, as part of the final 2017-18 State Budget, are to be paid out during the 2017-18 fiscal year. The District has now include these dollars within the 2017-18 District budget.

An issue not addressed in the Governor's Budget for 2017-18 is the continued concern of increased retirement costs for CalSTRS/CalPERS. Also, under the SB 858 "Rainy Day Fund", the Governor did not address the growing concern over the Local Reserve Cap and the limited amounts that school district's may be required to retain as reserves.

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

With a projected 2017-18 appropriation that funds the gap at approximately 43.19%, the Central Union High School District is estimating an increase in State funding by approximately \$1.1 million over 2016-17 figures. For 2016-17, the final gap funding percentage was 56.08% which generated an estimated \$2.5 million in gap funding over the previous year. Again, as the State moves forward with filling in the LCFF Gap, the amount of new on-going funds will greatly shrink as we approach the District's LCFF Target.

One of the main principals of the new funding model is to target funding towards meeting the needs of disadvantaged students that are identified under the following three categories: English Language Learners, Low Income Students (pupils eligible for free and reduced price meals), and Foster Youth. The targeted students are referred to as "unduplicated pupils" since no student can be counted more than once no matter if they fall under more than one student category under the LCFF model.

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

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

The main principal of the LCAP is to show how the district will provide increased or improved services to "unduplicated" pupils. The 2017-18 LCFF Gap funding is 43.19% which was included in the Governor's 2017-18 Budget. The District used the May Revise Gap Funding of 43.97%, as is permitted, in order to establish the Minimum Proportionality Percentage (MPP) and funding level for the LCAP. This is the percentage by which services for unduplicated pupils must be increase/improved as compared to all pupils being served. The CUHSD's three year average percentage of unduplicated students enrolled in our District is now 74.28%. The estimated funding for Supplemental and Concentration Grant Funding for 2017-18 is \$7.8 million.

A summary of the Central Union High School District's estimated LCFF based on May Revise LCAP MPP %.

	2016-17	2017-18
Estimated Base Grant*	\$34,215,700	\$35,057,753
Estimated Supplemental/Concentration Grants (Based on LCFF Calculation)	\$7,561,768	\$7,832,833
Estimated Total LCFF Funding	\$41,777,468	\$42,890,586
Minimum Proportionality Percentage (MPP)	22.10%	22.34%

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

Enrollment/Average Daily Attendance (ADA) - History and Projections for 2017-18

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 District's current enrollment as of September 7, 2017 is 4,177. This is a projected increase of 58 students from the 2016-2017 CBED's enrollment figure of 4,119.

The ADA of the District is one of the most important pieces of State funding as this is used to calculate LCFF funding. For 2017-18, the LCFF revenue accounts for **95.9%** 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 State revenues. District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenue matches the District's budgeted or revised projections. A 1% fluctuation in the District's attendance equates to a gain or loss of approximately **\$423,000**.

Beginning 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 decreased chronic absenteeism and increased the attendance to enrollment percentage.

The ADA percentage to Enrollment was 95.05% for 2015-16. For 2016-17, the District's ADA percentage increased by 0.33% to **95.38%**. The 2016-17 state-wide high school district ADA percentage is at **94.05%**.

The P-2 ADA for 2015-16 was 3,916.18 which was up by 36 ADA over the 2014-15 ADA figure. For 2016-17, the actual P-2 ADA generated was 3,928.80. This was up by 12.95 ADA over prior year. As mentioned above, the District's current enrollment on September 7, 2017 was 4,177. If this enrollment count is stable until October, 2017, then we could see a possible increase in ADA for this fiscal year. Utilizing our four year average attendance percentage times the current 2017-18 enrollment generates a projected P-2 ADA of 3,964.78 or approximately 36 more ADA than in 2016-17. The graph in Table 1 below provides an illustration of the ADA-to-Enrollment history for the Central Union High School District.

Table 1

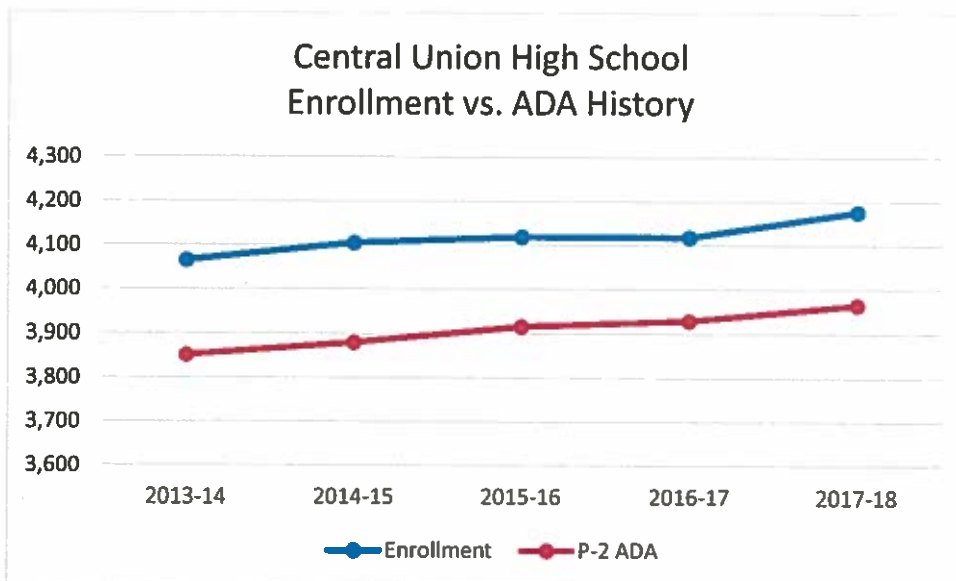


Table 2 below also provides the ADA-to –Enrollment history of the District for the last five years.

Table 2	2012-13	2013-14	2014-15	2015-16	2016-17	Proj. Enrollment (9/7/17)
CALPADS Enrollment (October Snapshot)	4,104	4,066	4,106	4,120	4,119	4,177
Change in Enrollment	48	(38)	40	14	(1)	58
Percentage Change	1.18%	-0.93%	0.98%	0.34%	-0.02%	1.41%
						Proj. w/4 yr Avg. 2017-18
P-2 Actual Attendance	3,897.91	3,852.10	3,880.28	3,916.18	3,928.80	3,964.78
Change in ADA Attendance P/Y	62	(46)	28	36	13	36
Percentage Change	1.61%	-1.18%	0.73%	0.93%	0.32%	0.92%
P-2 Actual Attendance as a % of CALPADS Enrollment	94.98%	94.74%	94.50%	95.05%	95.38%	94.92%

Although the projected ADA for 2017-18 is calculated to be 36 ADA more than prior year, the District will conservatively budget State revenues using the actual 2016-17 P-2 ADA for 2017-18. This base figure or minimum is what the State will use in allocating LCFF funding to the District. The District will monitor and review enrollment and ADA as the 2017-18 school year progresses.

2016-17 (Comparison of Estimated Actuals to Unaudited Actuals)

Revenues

The District's Unaudited Revenues for 2016-17 are down by approximately \$1.76 million due to the fact that Restricted funds were not spent as projected. In other words, for the majority of Restricted Programs, the District must recognize revenue only to the point that expenditures actually occurred for those programs. Grant programs, for the most part, have this balanced accounting between revenues and expenditures which net out to zero. Any grant balances are then carried over into the following fiscal year. Programs included in this category are Teacher Quality Block Grant, Gov. CTE California Partnership Academies, Career Technical Education Incentive Grant, Partnership Academies Grant and California Career Pathways Grant.

In comparing Estimated to Unaudited Actuals, the LCFF revenue amount increased by \$73,265. This was mainly due to the Gap funding percentage that was adjusted up from 54.84% to 56.08% for 2016-17. Other adjustments to Unrestricted Revenue were unrestricted Lottery (increase), interest (increase), and a decrease based on an adjustment to revenues due to our receipt of the California Clean Energy Job Act dollars approved in 2015.

Expenditures

The District's Unaudited Expenditures for 2016-17 are also down by approximately \$3.55 million due to the fact that, again, the Restricted funds were not spent as budgeted. The majority of the decrease had to do with Restricted Programs (\$2.3 million). Actual Grant Program expenditures are accounted for when the books are closed for the Unaudited Actuals Report. Unspent grant dollars will be carried over into the following fiscal year. Programs included in this category are Teacher Quality Block Grant, Gov. CTE California Partnership Academies, Career Technical Education Incentive Grant, Partnership Academies Grant, California Career Pathways Grant, College Readiness Block Grant, and Educator Effectiveness Grant.

Another part of the reduction in reported expenditures have to do with unspent Unrestricted Expenditure budgets. This accounts for approximately \$1.2 million. Some anticipated expenditures that were not realized were LCAP budget funds for certificated personnel, substitute teachers, related benefits, CTE material & supplies, unspent budget for consulting services and other operating expenditures.

Other Financing Sources/Uses

There was no change in the Other Financing Sources/Uses - Transfer Out category. The District closed with transferring \$6,112,817.57 to other funds including Fund 140 – Deferred Maintenance Fund, Fund 200 – Special Reserve for Postemployment Benefits and Fund 400 – Special reserve for Capital Outlay. The Contributions category was adjusted as follows: Decreased due to the receipt of funds from the California Energy Jobs Act, increased due to additional funds needed in support of our Routine Restricted Maintenance and Special Education Program. Total adjustment was a decrease of \$107,005 to the Contribution category.

General Fund Deficit and Ending Fund Balance

Due to the adjustments in Revenue and a larger decrease in actual Expenditures, the District realized a downward shift in the deficit of the General Fund by \$1,787,150. The Unaudited Actuals Report identifies the General Fund deficit to be <\$1,378,823>. The 2016-17 Ending Fund Balance for the General Fund is \$14,776,422.

2017-18 (Comparison of July Adopted Budget to September Revised Budget)

Revenues

For 2017-18, the major change in revenue had to do with the inclusion of the one-time discretionary funds that was approved in the Governor's 2017-18 State Budget. The new one-time amount included in the District's September Budget is \$577,230. There was also a slight adjustment for the Mandated Claims Block Grant amount that we anticipate receiving. As for the LCFF, a slight increase is projected based on the revised P-2 ADA and the LCFF Floor adjustment due to final Gap percentages. Other Budgeted Revenue growth is due to adjustments in projected Special Education Mental Health dollars and inclusion of the CTE Partnership Academy funds. Total 2017-18 Revenue increased by approximately \$620,000.00.

Expenditures

All in all, total 2017-18 September Budgeted Expenditures increased by \$456,342.00 over the July Adopted Budget. Restricted Expenditure increases included CTE Partnership Academy certificated expenses, Mental Health classified instructional support expenditures, and related statutory benefits for budget salary increases.

Other projected increases in expenditures include Material and Supply increases for Instructional Lottery dollars, CTE Partnership Academy, and the Routine Restricted Maintenance budget for the purchase of new lunch tables to replace the old ones at Central Union High School. The Services and Other Operating Expenditures category include adding expenditures for the CTE Partnership Academy and District Property Liability Insurance. The Capital Outlay category was increased by \$34,000 to include expenditures for two new vehicles for our Driver's Education Program. The vehicles currently in use were purchased in 2001. These vehicles have major mechanical and safety issues.

Other Financing Sources/Uses

The Interfund Transfers Out category includes transfers to other Funds that are primarily for facility improvement. These improvements are based on the District's Facility Improvement and Capital Renewal Plan. This improvement plan or schedule is based on the previous Deferred Maintenance Program and includes repair, replacement and capital improvements such as painting, plumbing, heating/ventilation/air conditioning equipment, paving/cement work, electrical, roofing and door locks & rekeying. For 2017-18, the District's Facility Improvement Plan includes the Central Gym Restroom Renovation, Southwest High New Carpet Replacement Project, Desert Oasis High School Diner/Cafeteria Remodel and other facility improvement projects.

The Transfer Out category had really no change over the July 1 Adopted Budget other than to increase the transfer out to Fund 140 - Deferred Maintenance by \$30,000 to accommodate the possibility of Board action for the District Office Foyer Renovation/Improvements. The Contributions category was adjusted as follows: Increased due to additional funds needed in support of our Routine Restricted Maintenance and Special Education Program. Total adjustment was an increase of \$42,668 to the Contribution category.

General Fund Deficit and Ending Fund Balance

Due to adjustments in Revenue and Expenditures, the District is projecting a modest decrease to the deficit for 2017-18. The September Revised Budget now states that our General Fund deficit is <\$1,986,987>. The projected 2017-18 Ending Fund Balance for the General Fund is \$12,789,435.

The two pie charts listed as Table 3A & 3B illustrates revenue and expenditure, respectively, by amount and percentage as part of the Total 2016-17 Unaudited Unrestricted General Fund Budget.

Table 3A

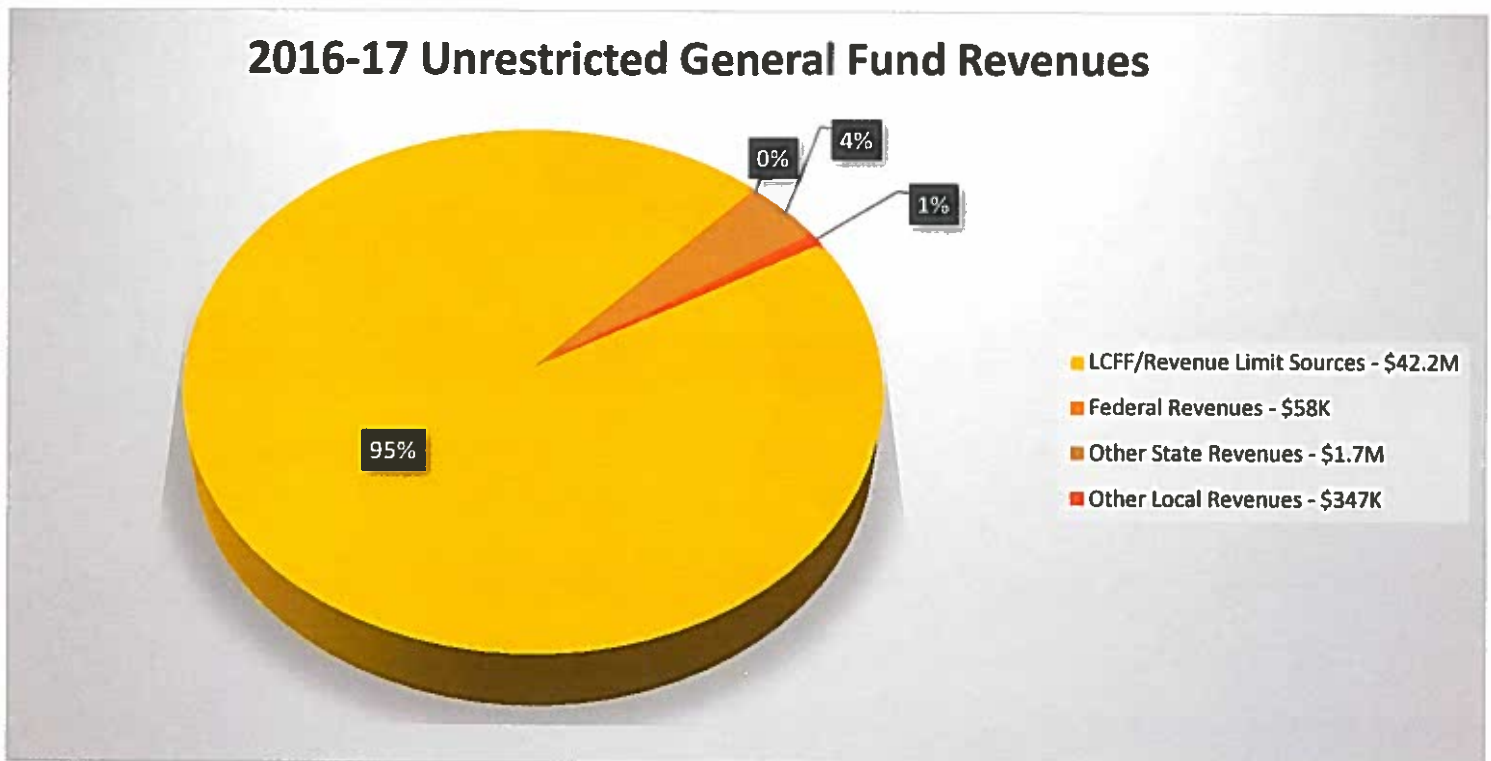
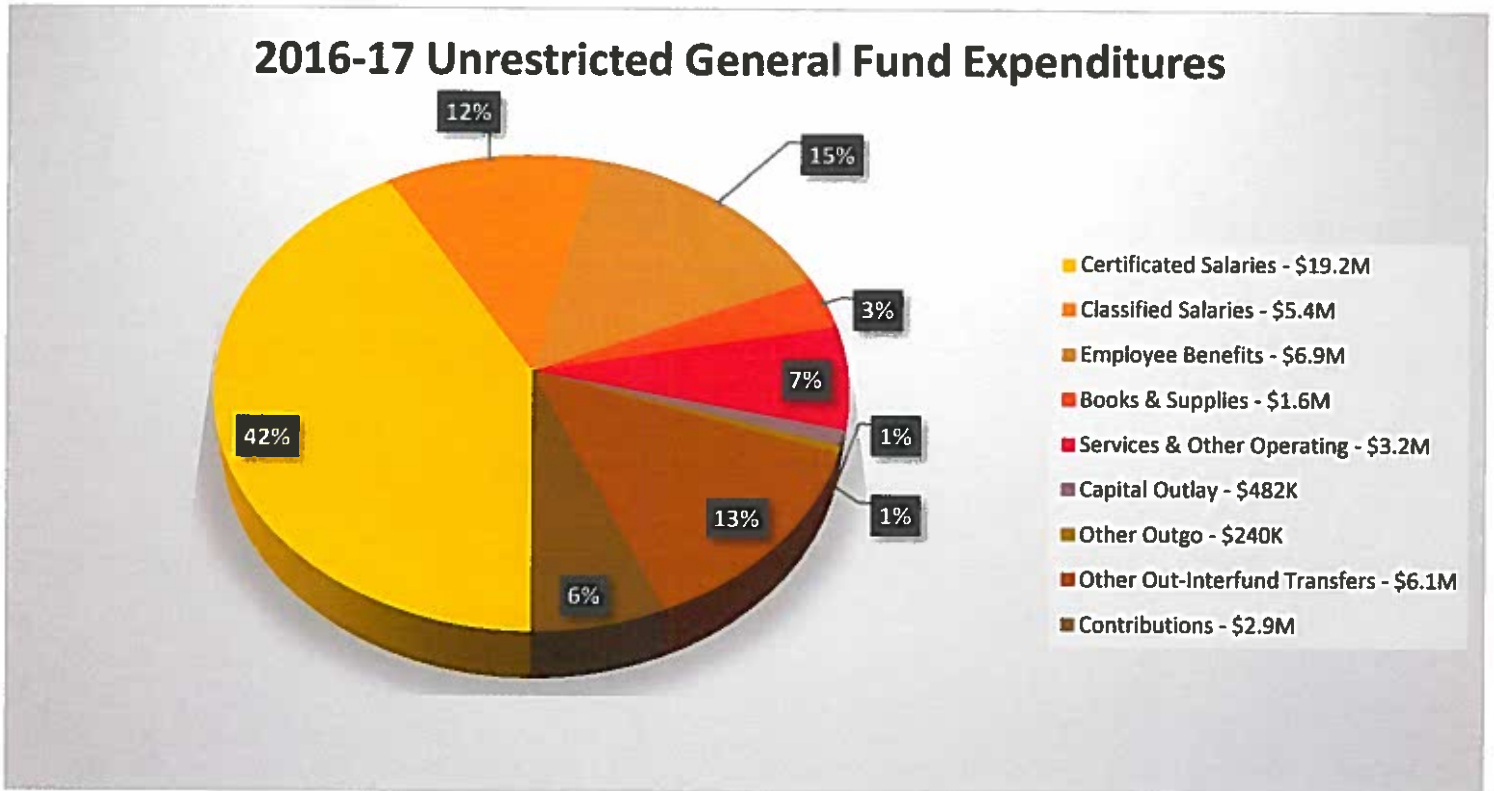


Table 3 B



The following pie charts listed as Table 4A & 4B illustrates major revenue and expenditure, respectively, by amount and percentage as part of the Total 2017-18 September Budget for the Unrestricted General Fund Budget.

Table 4 A

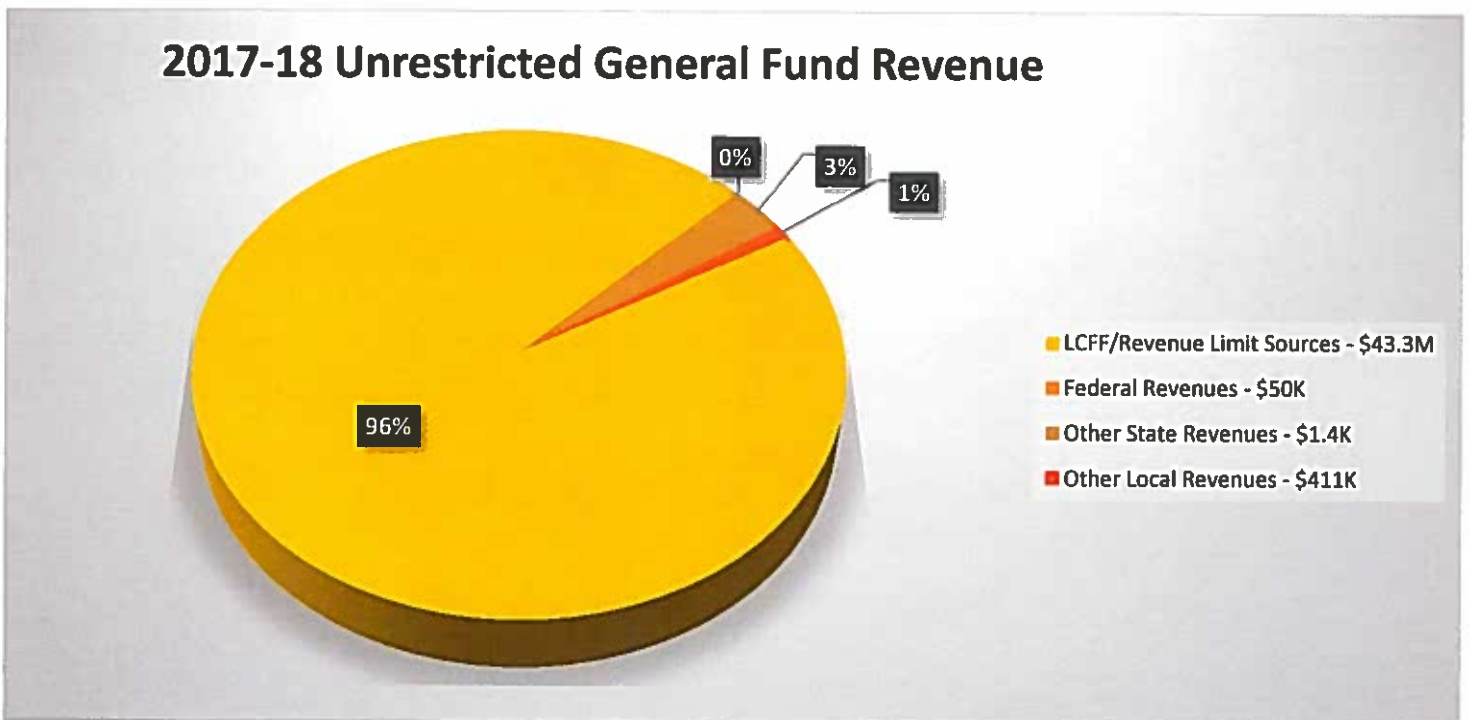
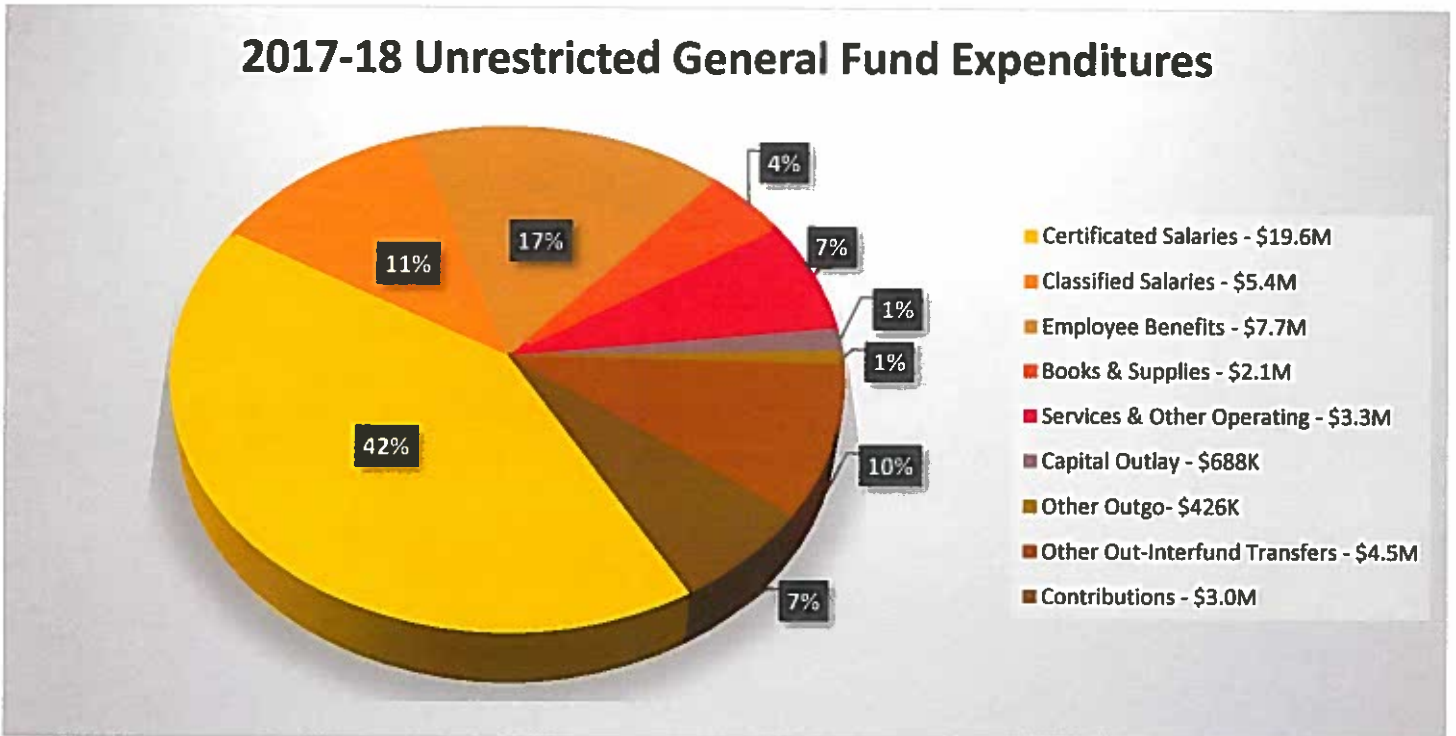


Table 4 B



CalSTRS/PERS Funding Plan

In 2014-15, the Governor projected the CalSTRS contribution needed to increase by \$450 million 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 the then CalSTRS's \$73.7 billion unfunded liability in the retirement system. The current CalSTRS's employer rate schedule anticipates increases by 1.85% annually until it reaches 19.10% in 2020-21. Table 7 illustrates the CalSTRS rate increases over time for both employer and employees.

Table 7 – CalSTRS Rate Schedule

Year	Employer	Pre-PEPRA Employees	Post-PEPRA Employees
2015-16	10.73%	9.20%	8.560%
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 for 2016-17 was 13.888%. This will increase by approximately 1.64% to 15.531% for 2017-18. In 2018-2019, the CalPERS rate is set to increase to 18.1% or an increase of 16.5% over the 2017-18 percentage. The year-over-year increase to the employer's or District's portion of STRS/PERS costs are projected to be between \$400,000 and \$600,000 annually until 2020-21. Again, the impact of these increases are shocking to our District Budget since the Governor has not provided relief to districts to meet this unfunded liability. All CalSTRS and CalPERS increased costs must be supported by LCFF dollars. Table 8 illustrates the CalPERS rate increases for employer contribution rates over time.

Table 8 – CalPERS Rate Schedule

Year	Employer Contribution Rate*
2016-17	13.888%
2017-18	15.531%
2018-19	18.1%
2019-20	20.8%
2020-21	23.8%
2021-22	25.2%
2022-23	26.1%
2023-24	26.8%
2024-25	27.3%

*Actual for 2016-17 and 2017-18

Bargaining Units

The District has not reach an agreement with the El Centro Secondary Teachers Association for the 2017-18 fiscal year. Negotiations commenced with the El Centro Secondary Teachers Association (ECSTA) in the Spring of 2017 but a settlement has not been reach at this time. The previous settlement with ECSTA was for the 2016-17 fiscal year. It comprised of an on-going 5.0% salary schedule increase. The agreement also included a 0.15% on-going cost to increase the Health & Welfare cap to the H&W Plan B premium. Other items included an hourly rate increase from \$31/hr. to \$40/hr. and a Supplemental Salary Schedule increase for coaches and co-curricular activities stipends. The total 2016-17 compensation package was 5.87%.

The District started negotiations with the California Schools Employees Association (CSEA) bargaining unit members for 2017-18 but a settlement has not been reached at this time. For 2016-17, a settlement was reached that comprised of a 5.36% increase to the salary scheduled and a Health & Welfare cap increase that represented a 0.15% increase to compensation. Total 2016-17 compensation package was 5.51%

No other salary increases have been approved at this time.

Cash Flow

The District's cash flow continues to be strong and stable as a result of the elimination of State Deferrals and increases in State LCFF Funding. The district is projecting to maintain a positive cash balance with adequate reserves in 2017-18.

General Fund Summary

The chart below illustrates the 2016-2017 Unaudited Actuals and assumptions/projections for the 2017-2018 Budget.

Assumptions	2016-2017	2017-2018
Local Control Funding Formula (LCFF) Target	\$44,183,111	\$44,681,053
Local Control Funding Formula (LCFF) Floor	\$39,654,707	\$42,194,074
Difference /Gap	\$4,528,404	\$2,486,979
Funding%	56.08%	43.19%
Gap Funding	\$2,539,384	\$1,074,126
Total LCFF Funding	\$42,194,091	\$43,268,200
Estimated Unduplicated Pupil %	75.04%	74.28%
Est. Supplemental and Concentration Grants Based on MPP	\$7,561,768	\$7,832,833
Enrollment (2017-18 is 09/07/17 Enrollment for the District)	4,119	4,177
Projected District ADA (District will use 2016-17 ADA for project. 2017-18 funding)	3,928.80	3,928.80
Gain (Loss) of ADA from Prior Year	13	-0-
Attendance Percentage Assumed (P-2 to CBEDS)	95.38%	95.38%
District & County Funded ADA (Greater of Current or Prior Year)	3,984.07	3,984.07
Step & Column	\$263,092	\$298,565
Instructional Days	180	180
Health & Welfare & Benefit Increases (No Agreement to Increase for 2017-18)	\$30,901	\$-0-
CalSTRS Employer Contribution %	12.58%	14.43%
CalPERS Employer Contribution %	13.888%	15.531%
Lottery (Unrestricted) per ADA	\$144.00	\$146.00
Lottery (Restricted) per ADA for Prop. 20	\$45.00	\$48.00

Major Contributions to Restricted Programs	2016-2017	2017-2018
Special Education	\$1,378,293	\$1,303,226
RMA - Ongoing Major Maintenance	\$1,712,172	\$1,745,595

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. Since the Adult Education Program funding has been folded into the LCFF, the General Fund is recapturing this funding. Currently, the Adult Education Program 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 program is receiving approximately \$592,000 from Adult Education Block Grant (AEBG) dollars to operate and support the Adult Ed Program. The AEBG dollars are received through the Imperial County Adult Ed Consortium. This program is expanding and the District has moved forward with a lease on a building within the city of El Centro. The District has also moved forward with tenant improvements on the leased building to meet the needs of the programs and adult students being served. The projected Ending Fund Balance for 2017-18 is \$234,161.84 which encompasses the proposed expenditures of the new facility improvements.

Cafeteria Fund

It is projected that the Cafeteria Fund will end 2016-17 with an increase to the Ending Fund Balance in the amount of \$222,663. The majority of this is due to a contribution of \$147,817 from the General Fund to help cover program costs. The Cafeteria Program is also projecting an increase to the Ending Fund Balance for 2017-18 in the amount of \$157,787. Student participation in the program has improved and expenses are down. This is due to our new management team in the Cafeteria Program. The District eliminated the Southwest Food Service Excellence agreement for \$200,000/yr. for Food Service Management in June, 2016.

Deferred Maintenance Fund

Beginning in 2013-14, the funding to support projects through the Deferred Maintenance Program was rolled into the LCFF. In 2014-15, the District transferred \$500,000 for repair and replacement of facilities and equipment. In 2015-16, the Board of Trustees approved the Southwest High School Modernization Project with a price tag of close to \$3.0 million. Other major projects have been funded through the Deferred Maintenance Program with continued support from the General Fund to cover the costs. Approximately \$1.5 million will be transferred into the Fund in order to support facility improvement projects in 2017-18. These funds will be committed for the sole purpose of supporting deferred maintenance and facility modernization projects.

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, 2015) reported that the District's unfunded accrued liability had reached \$7.8 million. The District transferred \$500,000 to this Fund in 2015-16. The District transferred \$500,000 in 2016-17 and is proposing to do the same amount in 2017-18. This will work towards supporting our outstanding liability. The estimated balance for 2016-17 and 2017-18 is \$2,127,810 and \$2,637,810, respectively.

Building Fund – Bond Fund

The District opened Fund 210 Building Fund (Bond Fund) in order to account for Measure K General Obligation Bond funds. Measure K was passed by voters in June, 2016 by an approval percentage of 70%. The bond measure will raise \$30 million in order to construct a Science, Technology, Engineering and Math building at Central Union High School. Additionally, the funds will be used to build a new Aquatic Center at Southwest High School. It is the District's intention to leverage the bond funds against future State School Facility funds in order to expand the scope of improvements within the District. The District issued the first series of bonds in the amount of \$12 million. The net proceeds from the sale of the bond in the amount of \$11.7 million has been deposited in this fund. Preparation and construction work towards the new STEM Building began in 2016-17 with the majority of the work to be done through 2018-19. Ending Fund Balance for 2016-17 is \$10,403,755.

Capital Facilities Fund

This fund is used primarily to account separately for monies received from fees levied on developers in order to mitigate the impact of new housing developments. Revenues from developer fees are to be used for the construction/reconstruction of school facilities. The Ending Fund Balance for 2016-17 is \$1,096,207. It is projected that the Ending Fund Balance for 2017-18 will be \$874,707 based on possible capital projects and improvements that would be supported with these funds.

Special Reserve Fund for Capital Outlay Projects

The Special Reserve Fund for Capital Outlay Projects exists primarily to account for major capital outlay projects. Included in the 2017-18 Budget, is a transfer in of \$2 million from the General Fund as a contingency plan to address the slow process of the Office of Public School Construction (OPSC) and any possible delays in construction funding from the School Facility Program. Actual expenditures in 2016-17 were \$1.55 million. Ending Fund Balance for 2016-17 and 2017-18 are \$316,037 and \$2,195,763, respectively.

Conclusion

Given all of the current information and conservative projections, the 2016-17 Unaudited Actual and the 2017-18 September Revised Budget is presented in good order for a Positive Certification.

Certification

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2016-17 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 12, 2017

To the Superintendent of Public Instruction:

2016-17 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

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ADA

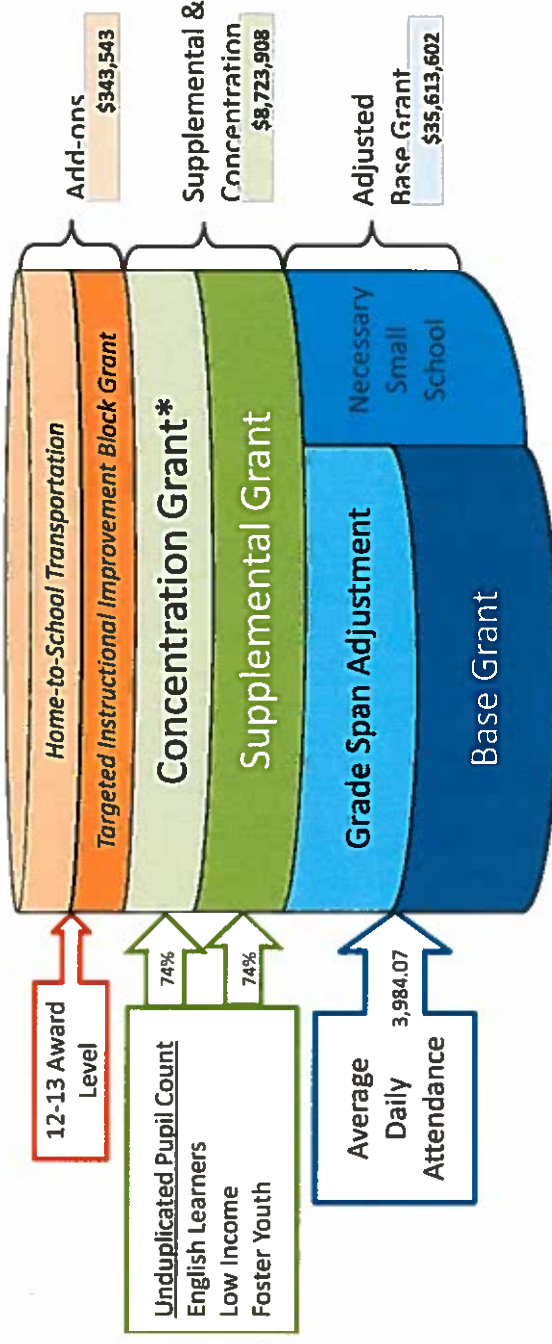
Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,915.45	3,899.88	3,928.55	3,928.55	3,928.55	3,928.55
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.73	0.25	0.25	0.25	0.25	0.25
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,916.18	3,900.13	3,928.80	3,928.80	3,928.80	3,928.80
5. District Funded County Program ADA						
a. County Community Schools	8.36	8.36	8.86	8.86	8.86	8.86
b. Special Education-Special Day Class	43.68	43.68	43.68	43.68	43.68	43.68
c. Special Education-NPS/LCI	2.73	2.73	2.73	2.73	2.73	2.73
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	54.77	54.77	55.27	55.27	55.27	55.27
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,970.95	3,954.90	3,984.07	3,984.07	3,984.07	3,984.07
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF

Components of LCFF Target Entitlement

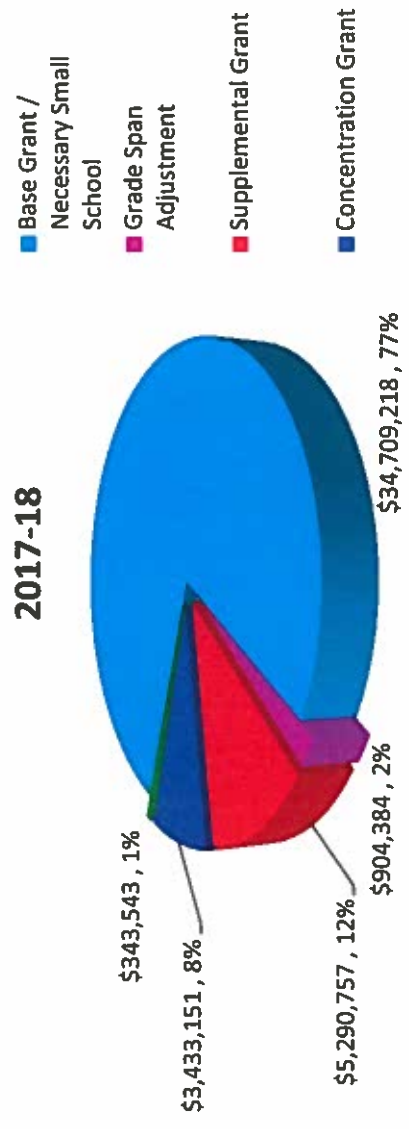
	2017-18
Base Grant / Necessary Small School	\$ 34,709,218
Grade Span Adjustment	\$ 904,384
Supplemental Grant	\$ 5,290,757 74%
Concentration Grant	\$ 3,433,151 74%
Add-ons (TIIBG & Transportation)	\$ 343,543
Total	\$ 44,681,053

TOTAL TARGET LCFF: \$44,681,053



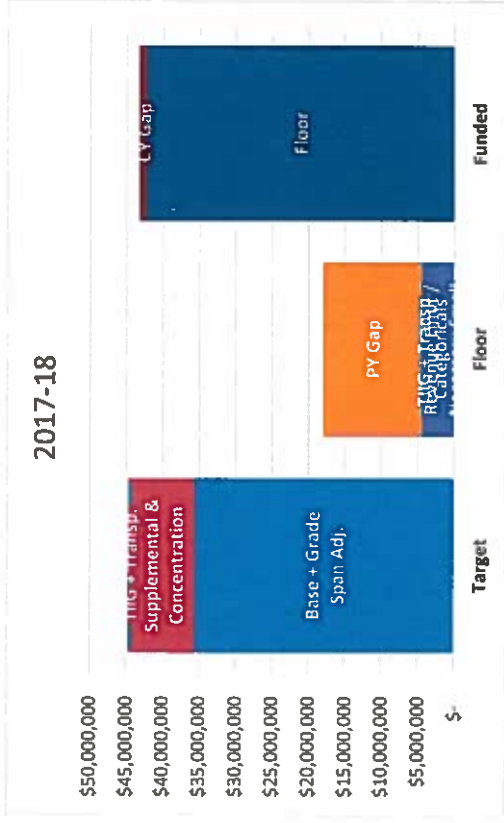
*Unduplicated Pupil Percentage must be above 55%

2017-18



2017-18 Funding Components

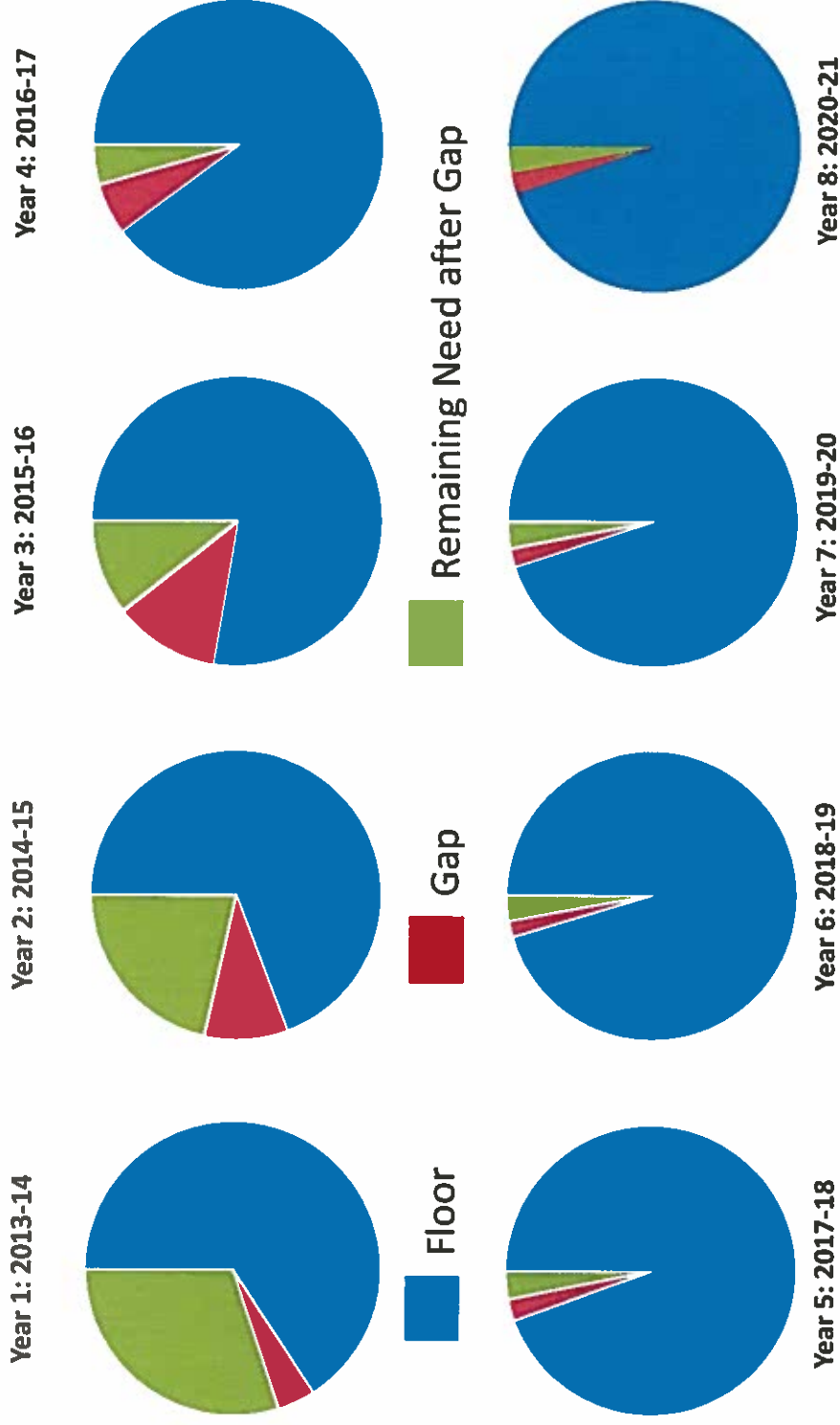
Component	Target	Floor	Funded
Base + Grade Span Adj.	\$ 35,613,602		
Supplemental & Concentration	\$ 8,723,908		
Revenue Limit / Necessary Small School			
Categoricals			
TIIG + Transp.	\$ 4,098,559		
PY Gap	\$ 343,543	\$ 343,543	
Floor		\$ 13,606,874	\$ 42,194,074
CY Gap			\$ 1,074,126



Summary of Funding

	Year 1 2013-14	Year 2 2014-15	Year 3 2015-16	Year 4 2016-17	Year 5 2017-18	Year 6 2018-19
Target	\$ 43,490,355	\$ 43,879,751	\$ 44,273,731	\$ 44,183,111	\$ 44,681,053	\$ 45,381,431
Floor	28,628,350	30,371,614	34,375,955	39,654,707	42,194,074	43,268,219
Remaining Need (before Gap)	14,862,005	13,508,137	9,897,776	4,528,404	2,486,979	2,113,212
Current Year Gap Funding	1,783,693	4,074,076	5,207,035	2,539,384	1,074,126	826,689
Remaining Need after Gap (informational only)	13,078,312	9,434,061	4,690,741	1,989,020	1,412,853	1,286,523

Local Progress Towards Full LCFF Implementation:
Central Union High



Central Union High (63115) - 16/17 Unaudited Actuals

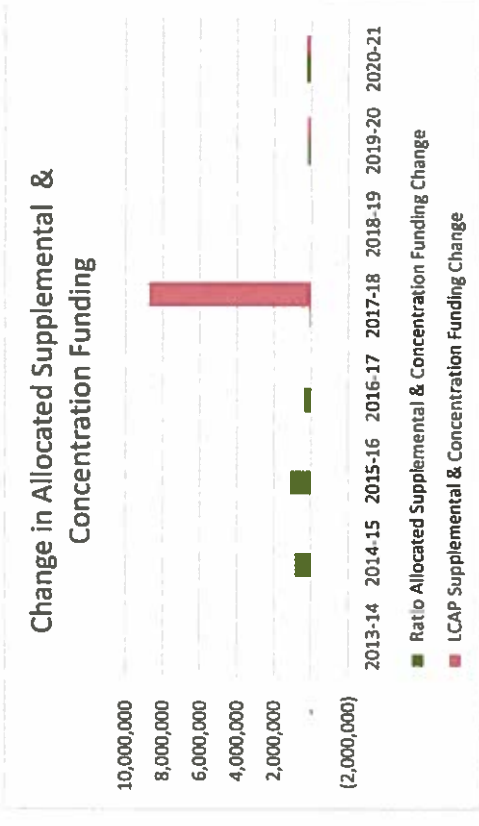
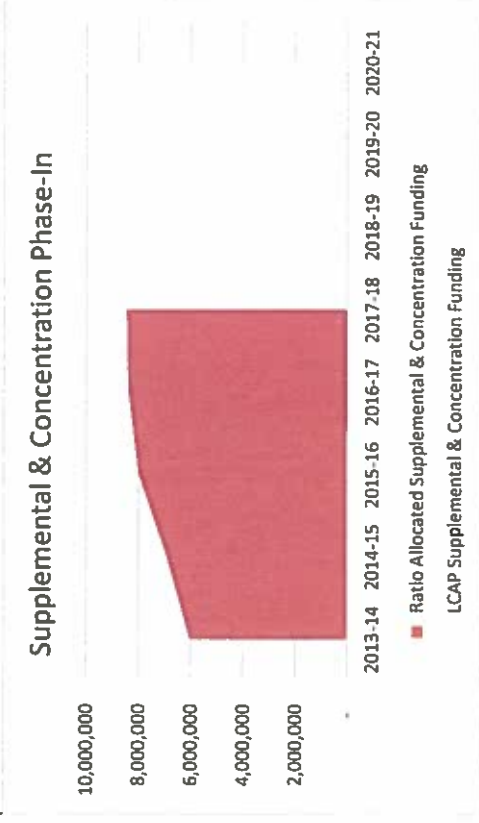
LOCAL CONTROL FUNDING FORMULA

Ratio Allocation of Phase-in Funding						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Target	\$ 43,490,355	\$ 43,879,751	\$ 44,273,731	\$ 44,183,111	\$ 44,681,053	\$ 45,381,431
Less: add-ons (TIIG, Transp.)	343,543	343,543	343,543	343,543	343,543	343,543
Target less add-ons	\$ 43,146,812	\$ 43,536,208	\$ 43,930,188	\$ 43,839,568	\$ 44,337,510	\$ 45,037,888
Floor & Gap	\$ 30,412,043	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 43,268,200	\$ 44,094,908
Less: add-ons (TIIG, Transp.)	343,543	343,543	343,543	343,543	343,543	343,543
Floor & Gap less add-ons	\$ 30,068,500	\$ 34,102,147	\$ 39,234,447	\$ 41,850,548	\$ 42,924,657	\$ 43,751,365
Funding Ratio	69.69%	78.33%	89.31%	95.46%	96.81%	97.14%
Target Funding	\$ 43,490,355	\$ 43,879,751	\$ 44,273,731	\$ 44,183,111	\$ 44,681,053	\$ 45,381,431
Adjusted Base Grant	34,473,048	34,714,271	34,987,407	35,063,800	35,613,602	36,374,559
Supplemental Funding	5,186,815	5,248,103	5,304,091	5,262,375	5,290,757	5,333,238
Concentration Funding	3,486,949	3,573,834	3,638,690	3,513,393	3,433,151	3,330,091
Add-ons (TIIG, Transp.)	343,543	343,543	343,543	343,543	343,543	343,543

Component Allocation During Phase-In						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Phase-in Funding	\$ 30,412,043	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 43,268,200	\$ 44,094,908
Ratio * Allocated Components:						
Adjusted Base Grant	\$ 24,023,857	\$ 27,191,876	\$ 31,247,569	\$ 33,472,940	\$ 34,478,744	\$ 35,335,507
Supplemental Funding	3,614,630	4,110,867	4,737,132	5,023,619	5,123,162	5,180,892
Concentration Funding	2,430,013	2,799,403	3,249,747	3,353,989	3,323,751	3,234,966
Add-ons (TIIG, Transp.)	343,543	343,543	343,543	343,543	343,543	343,543
Ratio Allocated Supplemental & Concentration Funding	6,044,643	6,910,271	7,986,878	8,377,608	8,445,913	8,415,858
Ratio Allocated Supplemental & Concentration Funding Change		865,628	1,076,607	390,729	68,306	(30,055)
LCAP Percentage to Increase or Improve Services Allocated Components:						
Adjusted Base Grant	\$	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 43,544,292	\$ 44,311,579
LCAP Supplemental & Concentration Funding					8,723,908	8,663,329
Add-ons (TIIG, Transp.)		343,543	343,543	343,543	343,543	343,543
LCAP Supplemental & Concentration Funding Change					8,723,908	(60,579)

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

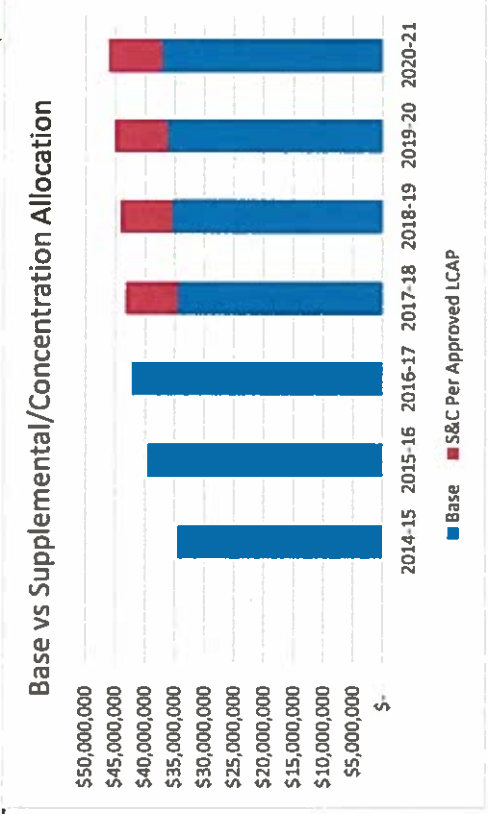
LOCAL CONTROL FUNDING FORMULA



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

Minimum Proportionality Analysis

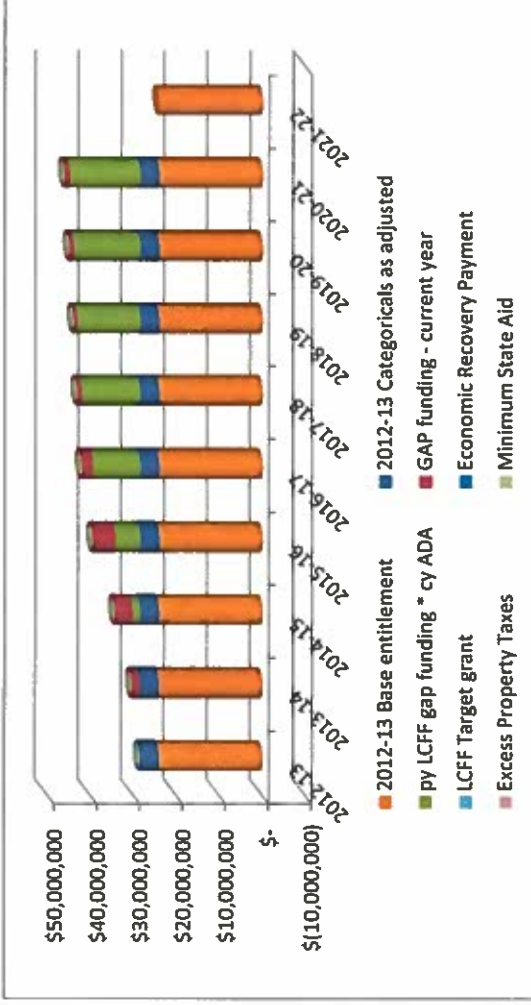
	2014-15	2015-16	2016-17	2017-18	2018-19
Base	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 34,544,292	\$ 35,431,579
S&C	\$ -	\$ -	\$ -	\$ 8,723,908	\$ 8,663,329
Total	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 43,268,200	\$ 44,094,908



Central Union High (63115) - 16/17 Unaudited Actuals

LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Excess Property Taxes	\$ -	\$ -	\$ 0	(0)	\$ (0)	\$ 0	(0)
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ 1,783,693	\$ 4,074,076	\$ 5,202,035	\$ 2,539,384	\$ 1,074,126	\$ 826,689
GAP funding - current year	\$ -	\$ -	\$ 1,780,899	\$ 5,841,359	\$ 11,067,507	\$ 13,606,874	\$ 14,681,019
py LCFF gap funding * cy ADA	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102
2012-13 Categoricals as adjusted	\$ 24,136,314	\$ 24,186,248	\$ 24,148,613	\$ 24,092,494	\$ 24,145,098	\$ 24,145,098	\$ 24,145,098
Total General Purpose Funding	\$ 28,578,416	\$ 30,412,043	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 43,268,200	\$ 44,094,907
Calculator tab: Recap total LCFF	\$ 28,578,416	\$ 30,412,043	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 43,268,200	\$ 44,094,907
Proof	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

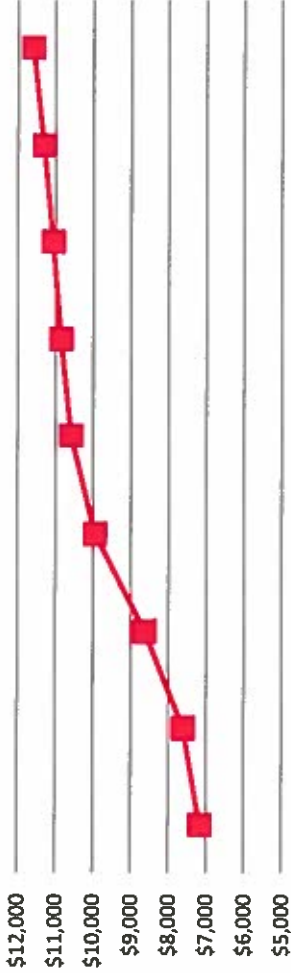


LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Funded ADA	3,982.62	3,990.86	3,984.65	3,975.39	3,984.07	3,984.07	3,984.07
Estimated LCFF Sources per ADA	\$ 7,175.78	\$ 7,620.42	\$ 8,644.60	\$ 9,955.75	\$ 10,590.70	\$ 10,860.30	\$ 11,067.80
Net Change per ADA	\$ -	\$ 444.64	\$ 1,024.17	\$ 1,311.15	\$ 634.95	\$ 269.60	\$ 207.50
Net Percent Change		6.20%	13.44%	15.17%	6.38%	2.55%	1.91%
Estimated LCFF Entitlement per ADA	\$ 7,175.78	\$ 7,620.42	\$ 8,644.60	\$ 9,955.75	\$ 10,590.70	\$ 10,860.30	\$ 11,067.80
Net Change per ADA	\$ -	\$ 444.64	\$ 1,024.17	\$ 1,311.15	\$ 634.95	\$ 269.60	\$ 207.50
Net Percent Change		6.20%	13.44%	15.17%	6.38%	2.55%	1.91%



2012-13 2013-14 2014-15 2015-16 2016-17 2017-18 2018-19 2019-20 2020-21

Estimated LCFF Sources per ADA ■ Entitlement per ADA

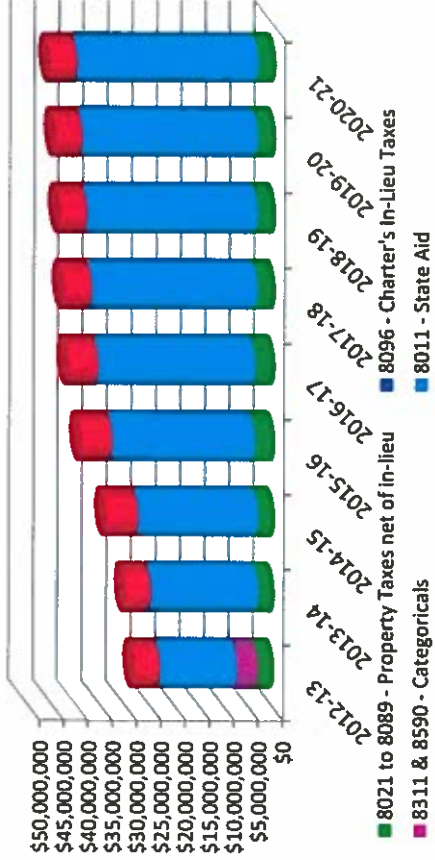
Components of LCFF By Object Code

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
8011 - State Aid	\$ 15,780,058	\$ 22,253,563	\$ 24,805,740	\$ 29,428,175	\$ 32,341,739	\$ 34,155,651	\$ 35,223,809
8011 - Fair Share	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	4,442,102	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	5,193,291	5,108,847	6,463,840	6,245,054	5,974,523	5,674,098	5,432,647
Local Revenue Sources:							
8021 to 8089 - Property Taxes net of in-lieu	3,162,965	3,049,633	3,176,110	3,904,761	3,877,830	3,438,451	3,438,451
8096 - Charter's In-Lieu Taxes	-	-	-	-	-	-	-
TOTAL FUNDING	\$ 28,578,416	\$ 30,412,043	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 43,268,200	\$ 44,094,908
8012 - EPA Receipts	\$ 5,156,774	\$ 5,123,430	\$ 6,461,055	\$ 6,221,182	\$ 6,023,114	\$ 5,674,098	\$ 5,432,647
Excess Taxes	\$ -	\$ -	\$ 0	\$ (0)	\$ (0)	\$ 0	\$ (0)

Central Union High (63115) - 16/17 Unaudited Actuals

LOCAL CONTROL FUNDING FORMULA

EPA in excess to LCFF Funding	\$	-	\$	-	\$	(0)	\$	0	\$	(0)	\$	0
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	2012-13	2013-14	2013-14	2014-15	2014-15	2015-16	2016-17	2017-18	2018-19			
LCFF Entitlement	\$	28,578,416	\$	30,412,043	\$	34,445,650	\$	42,194,091	\$	43,268,200	\$	44,094,908
Excess Taxes												
Minimum EPA												
Proof Total all Sources	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	FALSE

**General Fund
(010)**

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	42,194,276.92	0.00	42,194,276.92	43,268,202.00	0.00	43,268,202.00	2.5%
2) Federal Revenue		8100-8299	58,124.59	2,341,038.88	2,399,163.47	50,000.00	2,710,908.37	2,760,908.37	15.1%
3) Other State Revenue		8300-8599	1,722,276.07	3,248,677.84	4,970,955.91	1,371,414.38	4,415,340.53	5,786,754.91	16.4%
4) Other Local Revenue		8600-8799	347,300.04	1,103,494.45	1,450,794.49	411,423.22	801,317.64	1,212,740.86	-16.4%
5) TOTAL REVENUES			44,321,979.62	6,693,211.17	51,015,190.79	45,101,039.60	7,927,566.54	53,028,606.14	3.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,218,433.46	2,593,854.00	21,812,287.46	19,633,781.19	2,671,124.76	22,304,905.95	2.3%
2) Classified Salaries		2000-2999	5,366,069.85	1,563,466.14	6,929,535.99	5,385,238.82	1,641,926.13	7,027,164.95	1.4%
3) Employee Benefits		3000-3999	6,891,771.91	2,758,929.34	9,650,701.25	7,758,671.78	3,167,409.34	10,926,081.12	13.2%
4) Books and Supplies		4000-4999	1,597,631.92	1,002,736.98	2,600,368.90	2,110,197.26	1,639,467.96	3,749,665.22	44.2%
5) Services and Other Operating Expenditures		5000-5999	3,188,674.93	781,870.89	3,970,545.82	3,338,776.34	908,067.09	4,246,843.43	7.0%
6) Capital Outlay		6000-6999	482,131.65	357,998.63	840,130.28	688,327.00	952,509.44	1,640,836.44	95.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	575,329.82	0.00	575,329.82	590,095.81	0.00	590,095.81	2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(334,835.46)	243,543.53	(91,291.93)	(163,624.51)	163,624.51	0.00	-100.0%
9) TOTAL EXPENDITURES			36,985,208.08	9,302,399.51	46,287,607.59	39,341,463.69	11,144,129.23	50,485,592.92	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,336,771.54	(2,609,188.34)	4,727,583.20	5,759,575.91	(3,216,562.69)	2,543,013.22	-46.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,411.74	0.00	6,411.74	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	6,112,817.57	0.00	6,112,817.57	4,530,000.00	0.00	4,530,000.00	-25.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,900,134.12)	2,900,134.12	0.00	(3,064,895.61)	3,064,895.61	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(9,006,539.95)	2,900,134.12	(6,106,405.83)	(7,594,895.61)	3,064,895.61	(4,530,000.00)	-25.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,669,768.41)	290,945.78	(1,378,822.63)	(1,835,319.70)	(151,667.08)	(1,986,986.78)	44.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	15,149,635.02	1,005,609.20	16,155,244.22	13,479,866.61	1,296,554.98	14,776,421.59	-8.5%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			15,149,635.02	1,005,609.20	16,155,244.22	13,479,866.61	1,296,554.98	14,776,421.59	-8.5%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			15,149,635.02	1,005,609.20	16,155,244.22	13,479,866.61	1,296,554.98	14,776,421.59	-8.5%
e) Adjusted Beginning Balance (F1c + F1d)			13,479,866.61	1,296,554.98	14,776,421.59	11,644,546.91	1,144,887.90	12,789,434.81	-13.4%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Revolving Cash		9712	51,810.40	0.00	51,810.40	51,810.40	0.00	51,810.40	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,296,554.99	1,296,554.99	0.00	1,144,887.92	1,144,887.92	-11.7%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/unappropriated		9789	13,422,056.21	0.00	13,422,056.21	11,586,736.51	0.00	11,586,736.51	-13.7%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	0.00	(0.01)	(0.01)	0.00	(0.02)	(0.02)	100.0%

EPA
(RE 1400)

Central Union High School
Education Protection Account
Expenditures by Object

Central Union High School District-Fund 010 Resource 1400 EPA			2016/17	2017/18
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget
A. REVENUES				
1) Revenue Limit Sources	1400	8010-8099	5,974,523	5,674,098
2) Federal Revenue		8100-8299	-	-
3) Other State Revenue		8300-8599	-	-
4) Other Local Revenue		8600-8799	-	-
5) TOTAL REVENUE			5,974,523	5,674,098
B. EXPENDITURES				
1) Certificated Salaries	1400	1000-1999	4,737,221	4,427,151
2) Classified Salaries		2000-2999	-	-
3) Employee Benefits	1400	3000-3999	1,237,302	1,246,947
4) Books and Supplies		4000-4999	-	-
5) Services and Other Operating Expenditures		5000-5999	-	-
6) Capital Outlay		6000-6999	-	-
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299, 7400-7499	-	-
8) Transfers of Indirect/Direct Support Costs		7300-7399	-	-
9) TOTAL EXPENDITURES	1400		5,974,523	5,674,098
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)			-	-
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In		8910-8929	-	-
b) Transfers Out		7610-7629	-	-
2) Other Sources/Uses				
a) Sources		8930-8979	-	-
b) Uses		7630-7699	-	-
3) Contributions		8980-8999	-	-
4) TOTAL OTHER FINANCING SOURCES/USES			-	-

**Adult Education
Fund
(110)**

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	138,208.00	138,208.00	0.0%
3) Other State Revenue		8300-8599	670,363.92	647,700.00	-3.4%
4) Other Local Revenue		8600-8799	405,493.64	52,500.00	-87.1%
5) TOTAL, REVENUES			1,214,065.56	838,408.00	-30.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	399,193.99	329,246.00	-17.5%
2) Classified Salaries		2000-2999	153,501.92	115,147.81	-25.0%
3) Employee Benefits		3000-3999	149,090.79	123,712.52	-17.0%
4) Books and Supplies		4000-4999	73,250.38	338,843.76	362.6%
5) Services and Other Operating Expenditures		5000-5999	181,133.53	405,302.40	123.8%
6) Capital Outlay		6000-6999	21,944.00	300,000.00	1267.1%
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			978,114.61	1,612,252.49	64.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			235,950.95	(773,844.49)	-428.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	350,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	350,000.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			235,950.95	(423,844.49)	-279.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	422,055.38	658,006.33	55.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			422,055.38	658,006.33	55.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			422,055.38	658,006.33	55.9%
2) Ending Balance, June 30 (E + F1e)			658,006.33	234,161.84	-64.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	134,978.29	171,545.44	27.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	523,028.04	62,616.40	-88.0%
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%

Cafeteria Fund
(130)

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,457,389.30	1,440,500.00	-1.2%
3) Other State Revenue		8300-8599	110,556.64	117,400.00	6.2%
4) Other Local Revenue		8600-8799	472,023.55	441,500.00	-6.5%
5) TOTAL, REVENUES			2,039,969.49	1,999,400.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	798,130.41	807,181.00	1.1%
3) Employee Benefits		3000-3999	232,562.08	301,232.17	29.5%
4) Books and Supplies		4000-4999	794,527.92	824,600.00	3.8%
5) Services and Other Operating Expenditures		5000-5999	48,611.62	51,100.00	5.1%
6) Capital Outlay		6000-6999	0.00	7,500.00	New
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	91,291.93	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,965,123.96	1,991,613.17	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			74,845.53	7,786.83	-89.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	147,817.57	150,000.00	1.5%
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			147,817.57	150,000.00	1.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			222,663.10	157,786.83	-29.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	183,702.38	406,365.48	121.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			183,702.38	406,365.48	121.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,702.38	406,365.48	121.2%
2) Ending Balance, June 30 (E + F1e)			406,365.48	564,152.31	38.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	38,597.85	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	367,767.63	564,152.31	53.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Deferred
Maintenance
(140)**

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	11,371.18	10,000.00	-12.1%
5) TOTAL, REVENUES			11,371.18	10,000.00	-12.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,713.16	15,269.00	20.1%
5) Services and Other Operating Expenditures		5000-5999	22,169.44	0.00	-100.0%
6) Capital Outlay		6000-6999	2,109,288.65	1,700,543.05	-19.4%
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			2,144,171.25	1,715,812.05	-20.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,132,800.07)	(1,705,812.05)	-20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,605,000.00	1,530,000.00	-57.6%
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			3,605,000.00	1,530,000.00	-57.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,472,199.93	(175,812.05)	-111.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,772.30	1,508,972.23	4003.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,772.30	1,508,972.23	4003.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,772.30	1,508,972.23	4003.6%
2) Ending Balance, June 30 (E + F1e)			1,508,972.23	1,333,160.18	-11.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,508,972.23	1,333,160.18	-11.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	9,457.16	10,000.00	5.7%
5) TOTAL, REVENUES			9,457.16	10,000.00	5.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,457.16	10,000.00	5.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			509,457.16	510,000.00	0.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,618,352.83	2,127,809.99	31.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,618,352.83	2,127,809.99	31.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,618,352.83	2,127,809.99	31.5%
2) Ending Balance, June 30 (E + F1e)			2,127,809.99	2,637,809.99	24.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,127,809.99	2,637,809.99	24.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Building Fund
(210)**

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	54,304.97	0.00	-100.0%
5) TOTAL, REVENUES			54,304.97	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	100,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	30,000.00	New
6) Capital Outlay		6000-6999	1,432,349.83	10,273,755.14	617.3%
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			1,432,349.83	10,403,755.14	626.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,378,044.86)	(10,403,755.14)	655.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	11,781,800.00	0.00	-100.0%
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			11,781,800.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,403,755.14	(10,403,755.14)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	10,403,755.14	New
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	10,403,755.14	New
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	10,403,755.14	New
2) Ending Balance, June 30 (E + F1e)			10,403,755.14	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	10,403,755.14	0.00	-100.0%
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	0.00	0.00	0.0%

Capital Facilities

(250)

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	294,468.72	280,000.00	-4.9%
5) TOTAL, REVENUES			294,468.72	280,000.00	-4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,443.39	126,500.00	3573.7%
5) Services and Other Operating Expenditures		5000-5999	25,682.57	125,000.00	386.7%
6) Capital Outlay		6000-6999	0.00	250,000.00	New
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			29,125.96	501,500.00	1621.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			265,342.76	(221,500.00)	-183.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,411.74	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			(6,411.74)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			258,931.02	(221,500.00)	-185.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	837,275.55	1,096,206.57	30.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			837,275.55	1,096,206.57	30.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			837,275.55	1,096,206.57	30.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	1,096,206.57	874,706.57	-20.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,108.30	18,227.00	13.2%
5) TOTAL, REVENUES			16,108.30	18,227.00	13.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	106,958.32	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	130,069.54	5,000.00	-96.2%
6) Capital Outlay		6000-6999	1,314,556.94	163,500.00	-87.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,551,584.80	168,500.00	-89.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,535,476.50)	(150,273.00)	-90.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,860,000.00	2,000,000.00	7.5%
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			1,860,000.00	2,000,000.00	7.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			324,523.50	1,849,727.00	470.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,513.07	346,036.57	1508.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,513.07	346,036.57	1508.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,513.07	346,036.57	1508.5%
2) Ending Balance, June 30 (E + F1e)			346,036.57	2,195,763.57	534.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	346,036.57	2,195,763.57	534.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

MISC Reports

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,850,003.39		106,907.52	1,956,910.91
2. State Lottery Revenue	8560	586,368.00		183,240.00	769,608.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,436,371.39	0.00	290,147.52	2,726,518.91
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	280,515.50			280,515.50
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	68,974.09			68,974.09
4. Books and Supplies	4000-4999	0.00		211,635.70	211,635.70
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			318.99	318.99
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		349,489.59	0.00	211,954.69	561,444.28
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,086,881.80	0.00	78,192.83	2,165,074.63
D. COMMENTS:					
Online material/curriculum subscription					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,627,053.07
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 36,638,800.59

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.44%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,835,149.68
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	977,679.78
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	14,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	228,570.09
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,055,899.55
9. Carry-Forward Adjustment (Part IV, Line F)	643,351.67
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,699,251.22

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	26,110,307.62
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,230,604.43
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,134,504.20
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	898,877.86
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	62,493.69
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	550,475.10
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	372.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,919,404.97
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	956,170.61
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,873,832.03
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	44,737,042.51

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

6.83%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

8.27%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,055,899.55</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(229,380.21)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.88%) times Part III, Line B18); zero if negative	<u>643,351.67</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.88%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.88%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>643,351.67</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>643,351.67</u>

Approved indirect cost rate: 4.88%
Highest rate used in any program: 4.88%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	683,255.06	33,342.82	4.88%
01	3060	355,181.90	17,332.89	4.88%
01	3061	240,415.36	11,732.28	4.88%
01	3310	804,338.34	39,251.71	4.88%
01	3550	109,609.00	5,348.00	4.88%
01	4035	140,787.07	6,870.39	4.88%
01	4201	14,201.10	693.01	4.88%
01	4203	109,288.69	2,185.77	2.00%
01	6264	124,284.33	6,065.07	4.88%
01	6378	55,338.63	2,700.52	4.88%
01	6385	55,710.34	2,718.66	4.88%
01	6387	55,807.39	2,723.39	4.88%
01	6500	1,831,349.70	89,369.85	4.88%
01	6512	224,401.37	10,950.78	4.88%
01	7220	149,754.70	7,308.02	4.88%
01	7338	101,442.54	4,950.37	4.88%
13	5310	1,873,832.03	91,291.93	4.87%

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2015-16 Actual			2016-17 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	31,425,592.28		31,425,592.28			33,083,344.75
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,974.62		3,974.62			3,970.95
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2015-16			Adjustments to 2016-17		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2016-17 P2 Report			2017-18 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	3,970.95		3,970.95	3,984.07		3,984.07
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)			3,970.95			3,984.07
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2016-17 Actual			2017-18 Budget		
1. Homeowners' Exemption (Object 8021)	44,929.86		44,929.86	44,930.00		44,930.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,237,252.27		4,237,252.27	4,237,253.00		4,237,253.00
5. Unsecured Roll Taxes (Object 8042)	442,418.01		442,418.01	442,418.00		442,418.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	50,026.60		50,026.60	50,027.00		50,027.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,320,837.00)		(1,320,837.00)	(1,320,837.00)		(1,320,837.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	16,487.34		16,487.34	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	559,609.47		559,609.47	120,000.00		120,000.00
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 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 (Lines C1 through C15)	4,029,886.55	0.00	4,029,886.55	3,573,791.00	0.00	3,573,791.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	4,029,886.55	0.00	4,029,886.55	3,573,791.00	0.00	3,573,791.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			432,694.41			458,864.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			432,694.41			458,864.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	38,316,262.00		38,316,262.00	39,829,749.00		39,829,749.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	185.21		185.21	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	38,316,447.21	0.00	38,316,447.21	39,829,749.00	0.00	39,829,749.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	51,015,190.79		51,015,190.79	52,442,540.20		52,442,540.20
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	103,505.59		103,505.59	75,000.00		75,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			31,425,592.28			33,083,344.75
2. Inflation Adjustment			1,0537			1,0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9991			1,0033
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			33,083,344.75			34,417,323.77
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			4,029,886.55			3,573,791.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			478,514.00			478,088.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			29,486,152.61			31,302,396.77
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			29,486,152.61			31,302,396.77
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			68,139.51			49,949.15
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			4,098,026.06			3,623,740.15
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			29,418,013.10			31,252,447.62
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			4,098,026.06			
b. State Subventions (Line D8)			29,418,013.10			
c. Less: Excluded Appropriations (Line C23)			432,694.41			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			33,083,344.75			

CAT

GRANTS (Def Rev)

Program Name	Title I, Part A	Title I, Part C	Title I, Migrant Ed Summer	Special Ed IDEA	Perhaps	Title II, Part A Teacher Quality	Title III, Migrant Ed	Title III, LEP	Cal Health Science	Governor's Initiative	CTE	Ag Career	Partnership Academics	Low's Grant	EOS	MS Voucher	California Partners
Resource Code	3010 / 8290	3060-2-7110 / 8215	2061-7110 / 8285	3310 / 8181	3550 / 8290	4010 / 8290	4201 / 8290	4290 / 8290	6378 / 8810	6366 / 8890	6367 / 8890	7010 / 8890	7220 / 8890	9002 / 8890	9003 / 8890	9010 / 8890	9151
AVARD	147,937.07	306,510.00	240,628.00	608,818.00	-	114,940.19	7,129.22	103,454.00	77,997.26	60,410.63	644,113.00	5,388.00	149,400.00	113.15	23,284.79	82,773.97	82,773.97
1 Prior Year Carryover																	
2a Current Year Award	768,040.00		11,519.64			143,042.00	111,465.00		59,000.00	72,450.00		5,388.00	71,330.00				112,994.00
2b Transferability (RCLE)		(11,519.64)															
2c Other Adjustments																	
2d Adjust Current Year Award (sum lines 2a, 2b, 2c)	768,040.00	374,990.36	252,147.64	608,818.00	144,957.00	143,042.00	111,465.00	103,454.00	58,000.00	72,450.00		5,388.00	220,730.00				112,994.00
3 Required Matching Funds/Other																	
4 Total Available Award (sum lines 1, 2d, & 3)	935,977.07	374,990.36	252,147.64	608,818.00	114,957.00	257,982.19	118,594.22	103,454.00	136,997.26	132,860.63	644,113.00	5,388.00	280,984.91	113.15	23,284.79	82,773.97	195,767.97

REVENUES																	
5 Revenue Derived from Prior Year		1,002.99	6,732.32														
6 Total Revenues (6005)	653,555.23	361,988.14	167,773.50	2,000.00	54,822.85	129,319.38	6,441.23	103,454.00	18,848.76	31,817.91	301,219.70	5,388.00	22,337.67	113.15	24,284.79	82,773.97	29,327.23
7 Cash Received in Current Year	653,555.23	360,993.15	167,061.18	2,000.00	54,822.85	129,319.38	6,441.23	103,454.00	45,778.51	102,737.91	1,421,986.20	5,388.00	148,320.00		24,284.79	82,773.97	29,327.23
8 Total Available (sum lines 6, 7)	653,555.23	361,988.14	167,773.50	2,000.00	54,822.85	129,319.38	6,441.23	103,454.00	45,778.51	102,737.91	1,421,986.20	5,388.00	170,657.67	113.15	24,284.79	82,773.97	29,327.23

EXPENDITURES																	
9 Non-Donor-Authorized Expenditures	726,597.86	372,514.79	252,147.64	608,818.00	114,957.00	147,657.46	14,894.11	103,454.00	58,039.15	58,429.00	304,593.18	5,388.00	157,062.72		17,017.01	88,159.40	86,050.18
10 Donor-Authorized Expenditures				234,774.05				8,020.46									
11 Total Expenditures (sum line 9 & 10)	726,597.86	372,514.79	252,147.64	643,592.05	114,957.00	147,657.46	14,894.11	111,474.46	58,039.15	58,429.00	304,593.18	5,388.00	157,062.72		17,017.01	88,159.40	86,050.18
12 Amounts Included in Line 6 above for Prior Year Adjustments																	
13 Calculation of Def Rev or AP, & APR starts (line 8 minus line 9 plus line 12)	(73,042.63)	(10,516.65)	(84,374.14)	(608,818.00)	(60,334.15)	(18,339.08)	(6,452.88)		(12,280.64)	44,308.91	1,117,393.02		13,594.85	113.15	7,277.78	14,814.57	(56,722.83)
14 Deferred Revenue										44,308.91	1,117,393.02		13,594.85	113.15	7,277.78	14,814.57	
15 Accounts Payable	73,042.63	10,516.65	84,374.14	608,818.00	60,334.15	18,339.08	6,452.88		12,280.64								56,722.83
16 Unused Grant Award Calculation (line 4 minus line 9)	209,379.19	2,481.57				110,324.73	103,700.11		78,958.11	74,431.63	339,519.82		133,822.19	113.15	8,277.78	14,814.57	109,717.81
17 CAR/over is allowed enter line 16 amt here	209,379.19					110,324.73	103,700.11		78,958.11	74,431.63	339,519.82		133,822.19	113.15	8,277.78	14,814.57	109,717.81
18 Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	726,597.86	372,514.79	252,147.64	608,818.00	114,957.00	147,657.46	14,894.11	103,454.00	58,039.15	58,429.00	304,593.18	5,388.00	157,062.72		17,017.01	88,159.40	86,050.18

ENTITLEMENT (REB)

Program Name	Medical Billing Option	Prop 39	Ed Effect Grant	Lodging Instructional Mail	Special Ed State	Special Ed - SELPH (overline)	Special Ed-Health Services	Transportation	School Bus Emissions	College Readiness	STRS	RNM	ROA
Resource Code	6640 / 8290	6230 / 8890	6284	6300 / 8890	6500-670 / 8792	6500-670 / 8890	6612 / 8890	7238	7236	7318 / 8890	8178 / 8825	8180 / 8888	8140 / 8825
AWARD													
1 Prior Year Restricted Ending	-	-	301,992.83	106,907.52	-	50,895.84	12,458.08	(0.01)	5,791.05	473,573.00	1,592,092.00	-	527,565.00
2 Current Year Award	-	247,345.00	-	183,240.00	803,793.00	-	168,905.78	-	-	-	-	-	128,474.85
2b Other Adjustments	-	(229,988.00)	-	-	-	-	-	-	-	-	-	-	-
2c Adj Curr Yr Award (sum lines 2a & 2b)	-	17,357.00	-	183,240.00	803,793.00	-	168,905.78	-	-	473,573.00	1,592,092.00	-	128,474.85
3 Required Matching Funds/Other Total Available Award (sum lines 1, 2, & 3)	-	17,357.00	-	290,147.52	803,793.00	50,895.84	181,361.86	(0.01)	5,791.05	473,573.00	1,592,092.00	-	858,040.73

REVENUES													
5 Cash Received in Current Year	-	17,377.00	-	-	803,793.03	-	148,290.52	-	-	473,573.00	1,592,092.00	-	128,474.85
6 Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
7a Accounts Receivable (line 2c minus lines 8 & 9)	-	-	-	75,837.06	(0.03)	-	22,815.27	-	-	-	-	-	-
7b Non-Current Accounts Receivable	-	-	-	-	(0.03)	-	22,815.27	-	-	-	-	-	-
7c Current Accounts Receivable (7a-7b)	-	-	-	75,837.06	(0.03)	-	22,815.27	-	-	-	-	-	-
8 Contributed Matching Funds Total Available (sum of lines 5, 7a, & 8)	-	17,377.00	-	183,240.00	803,793.00	-	168,905.78	-	-	473,573.00	1,592,092.00	-	128,474.85

EXPENDITURES													
10 Donor-Authorized Expenditures	-	17,377.00	-	130,348.40	211,954.89	803,793.00	28,417.26	-	180,342.58	-	1,592,092.00	-	-
11 Non Donor-Authorized Expenditures	30,581.80	-	-	-	1,088,508.29	-	55,000.57	-	1,054.08	-	-	1,712,171.99	-
12 Total Expenditures (line 10 plus line 11)	30,581.80	17,377.00	-	130,348.40	211,954.89	1,892,302.29	28,417.26	-	235,352.15	100,392.91	1,592,092.00	1,712,171.99	-
RESTRICTED ENDING BALANCE													
13 Current Year (line 4 minus line 10)	-	-	-	171,043.43	78,182.83	-	22,478.58	-	1,019.30	(0.01)	-	-	858,040.73

CAT FORM SUMMARY								
Deferred Revenue Total	Accounts Receivable Total	Non-Donor Auth Expenditure	Contributed Matching Funds	Contribution Total (\$\$0)	Restricted Ending Balance	Expenditures Total	Accounts Payable Total	Revenues Total
1,197,302.38	1,027,310.42	3,130,102.12	-	3,130,102.12	1,296,554.95	9,302,389.51	-	6,533,235.10

Difference

(Fund 01, Restricted Only - Input here 8000's)
 (Fund 01, Restricted Only - Input here 1000-7000's)

6,533,235.10	Total Revenues
9,302,389.51	Total Expenditures
(2,669,154.41)	Difference

(2,669,154.41)	Difference
1,197,302.38	Deferred Rev
3,130,102.12	Non Donor Authorized Expenditures
1,027,310.42	Accs Rec.
290,845.75	Accs Payable
290,845.75	Total

(Plan GL Fund 01 Restricted Only by 7/1 Beginning Balance except 8701 & 8705 & 8703)

290,845.75	Total
1,005,609.20	Prior Year Rest Ending Balance
1,296,554.95	Form 01 Restricted Ending Balance
1,296,554.95	CAT Restricted Ending Balance
1,296,554.95	Form 01 Restricted Ending Balance
-	Difference (should always balance to 0)

NOTES: Off a penny due to 7230 having a balance of \$0.005 that cannot be cleared.

**Adult Education CAT FORM
2016-2017 CENTRAL UNION HIGH SCHOOL DISTRICT CAT**

ENTITLEMENT (REB)

Program Name Resource Code	AEBG 6391	AEBG Data & Accountability 6392	STRS 7690	GED Testing 9004						
AWARD										
Prior Year Restricted Ending										
1 Balance	-	-	-	6,411.25	-	-	-	-	-	-
2a Current Year Award	792,907.00	10,606.33	23,474.00	11,526.25	-	-	-	-	-	-
2b Other Adjustments	(810.08)	-	-	-	-	-	-	-	-	-
2c Adj Curr Yr Award(Sum lines 2a & 2b)	792,096.92	10,606.33	23,474.00	11,526.25	-	-	-	-	-	-
3 Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-
4 Total Available Award (sum lines 1, 2, & 3)	792,096.92	10,606.33	23,474.00	17,937.50	-	-	-	-	-	-

REVENUES										
5 Cash Received in Current Year	792,096.92	10,606.33	23,474.00	8,704.75	-	-	-	-	-	-
6 Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-
7a Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	2,821.50	-	-	-	-	-	-
7b Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-
7c Current Accounts Receivable (7a-7b)	-	-	-	2,821.50	-	-	-	-	-	-
8 Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-
9 Total Available (sum of lines 5, 7c, & 8)	792,096.92	10,606.33	23,474.00	11,526.25	-	-	-	-	-	-

EXPENDITURES										
10 Donor-Authorized Expenditures	676,982.22	8,680.24	23,474.00	-	-	-	-	-	-	-
11 Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-
12 Total Expenditures (line 10 plus line 11)	676,982.22	8,680.24	23,474.00	-	-	-	-	-	-	-

RESTRICTED ENDING BALANCE										
13 Current Year (line 4 minus line 10)	115,114.70	1,926.09	-	17,937.50	-	-	-	-	-	-

**Adult Education CAT FORM
2016-2017 CENTRAL UNION HIGH SCHOOL DISTRICT CAT**

CAT FORM SUMMARY

Deferred Revenue Total	Accounts Receivable Total	Non-Donor Auth Expenditure	Contributed Matching Funds	Contribution Total (8980)	Restricted Ending Balance	Expenditures Total	Accounts Payable Total	Revenues Total
-	63,905.65	0.12	-	0.12	134,978.29	847,344.58	-	912,005.85

(Fund 110, Restricted Only -Input here 8000's) Difference
 912,005.85 -
 (Fund 110, Restricted Only -Input here 1000-7000's) 0.12
 847,344.46
 64,661.39 Difference

64,661.39	Difference
-	Deferred Rev.
0.12	Non Donor Authorized Expenditures
63,905.65	Accts. Rec.
-	Accts. Payable
128,567.16	Total

(Run GL, Fund 110, Restricted Only for 7/1 Beginning Balance object 9791 & 9795 & 9793)
 128,567.16 Total
 6,411.13 Prior Year Rest. Ending Balance
 134,978.29 Form 01 Restricted Ending Balance

134,978.29	CAT Restricted Ending Balance
134,978.29	Form 01 Restricted Ending Balance
-	Difference (should always balance to \$0)

NOTES: