

**Central Union High
School District**

**2018-2019
Estimated Actuals**

**2019-2020
Budget**

**General Fund
(010)**

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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	47,616,579.00	0.00	47,616,579.00	48,790,736.00	0.00	48,790,736.00	2.5%
2) Federal Revenue		8100-8299	54,965.98	3,246,524.08	3,301,490.06	0.00	3,179,020.94	3,179,020.94	-3.7%
3) Other State Revenue		8300-8599	1,525,127.00	4,216,515.74	5,741,642.74	840,471.00	3,465,748.97	4,306,219.97	-25.0%
4) Other Local Revenue		8600-8799	270,200.00	944,889.60	1,215,089.60	325,000.00	970,921.79	1,295,921.79	6.7%
5) TOTAL REVENUES			49,466,871.98	8,407,929.42	57,874,801.40	49,956,207.00	7,615,691.70	57,571,898.70	-0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	21,752,718.46	2,610,278.36	24,362,996.82	21,990,376.93	2,502,647.16	24,493,024.09	0.5%
2) Classified Salaries		2000-2999	6,300,715.94	1,590,457.04	7,891,172.98	6,189,352.62	1,622,106.05	7,811,458.67	-1.0%
3) Employee Benefits		3000-3999	8,968,591.46	3,220,926.76	12,189,518.22	9,606,707.92	3,286,332.45	12,893,040.37	5.8%
4) Books and Supplies		4000-4999	2,740,342.30	1,705,928.66	4,446,270.96	2,962,345.00	1,252,605.32	4,214,950.32	-5.2%
5) Services and Other Operating Expenditures		5000-5999	3,967,002.97	1,262,542.46	5,229,545.43	3,823,921.99	1,317,499.58	5,141,421.57	-1.7%
6) Capital Outlay		6000-6999	1,095,572.81	1,881,041.64	2,976,614.45	1,711,691.00	417,838.52	2,129,529.52	-28.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	644,512.89	0.00	644,512.89	679,305.00	0.00	679,305.00	5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(582,937.21)	476,077.21	(106,860.00)	(569,371.63)	462,371.63	(107,000.00)	0.1%
9) TOTAL EXPENDITURES			44,886,519.62	12,747,252.13	57,633,771.75	46,394,328.83	10,861,400.71	57,255,729.54	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,580,352.36	(4,339,322.71)	241,029.65	3,561,878.17	(3,245,709.01)	316,169.16	31.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,820,538.00	0.00	4,820,538.00	3,845,000.00	0.00	3,845,000.00	-20.2%
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	(4,031,078.31)	4,031,078.31	0.00	(3,396,956.40)	3,396,956.40	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(8,851,616.31)	4,031,078.31	(4,820,538.00)	(7,241,956.40)	3,396,956.40	(3,845,000.00)	-20.2%

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)			(4,271,263.95)	(308,244.40)	(4,579,508.35)	(3,680,078.23)	151,247.39	(3,528,830.84)	-22.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	12,134,315.62	1,258,263.30	13,392,578.92	7,863,051.67	950,018.90	8,813,070.57	-34.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			12,134,315.62	1,258,263.30	13,392,578.92	7,863,051.67	950,018.90	8,813,070.57	-34.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,134,315.62	1,258,263.30	13,392,578.92	7,863,051.67	950,018.90	8,813,070.57	-34.2%
2) Ending Balance, June 30 (E + F1e)			7,863,051.67	950,018.90	8,813,070.57	4,182,973.44	1,101,266.29	5,284,239.73	-40.0%
Components of Ending Fund Balance									
a) Nonspendable		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Revolving Cash		9712	47,359.12	0.00	47,359.12	47,359.12	0.00	47,359.12	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	950,018.90	950,018.90	0.00	1,101,266.29	1,101,266.29	15.9%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	1,175,392.00	0.00	1,175,392.00	0.00	0.00	0.00	-100.0%
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	6,565,300.55	0.00	6,565,300.55	4,060,614.32	0.00	4,060,614.32	-38.2%
Reserve for Economic Uncertainties		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount									

MYP

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	48,790,736.00	2.88%	50,193,613.00	2.78%	51,589,152.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	840,471.00	2.86%	864,508.47	2.92%	889,752.12
4. Other Local Revenues	8600-8799	325,000.00	0.00%	325,000.00	0.00%	325,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,396,956.40)	-8.74%	(3,100,000.00)	0.00%	(3,100,000.00)
6. Total (Sum lines A1 thru A5c)		46,559,250.60	3.70%	48,283,121.47	2.94%	49,703,904.12
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,990,376.93		22,255,683.85
b. Step & Column Adjustment				265,306.92		298,226.16
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,990,376.93	1.21%	22,255,683.85	1.34%	22,553,910.01
2. Classified Salaries						
a. Base Salaries				6,189,352.62		6,261,768.05
b. Step & Column Adjustment				72,415.43		73,262.69
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,189,352.62	1.17%	6,261,768.05	1.17%	6,335,030.74
3. Employee Benefits	3000-3999	9,606,707.92	5.54%	10,139,308.98	2.11%	10,352,941.14
4. Books and Supplies	4000-4999	2,962,345.00	-41.01%	1,747,458.01	2.92%	1,798,483.78
5. Services and Other Operating Expenditures	5000-5999	3,823,921.99	-0.18%	3,817,027.64	2.92%	3,928,484.84
6. Capital Outlay	6000-6999	1,711,691.00	-83.81%	277,204.50	2.92%	285,298.87
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	679,305.00	2.85%	698,675.66	0.04%	698,975.66
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(569,371.63)	0.00%	(569,371.63)	0.00%	(569,371.63)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,845,000.00	-17.82%	3,160,000.00	-63.29%	1,160,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		50,239,328.83	-4.88%	47,787,755.06	-2.60%	46,543,753.41
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,680,078.23)		495,366.41		3,160,150.71
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,863,051.67		4,182,973.44		4,678,339.85
2. Ending Fund Balance (Sum lines C and D1)		4,182,973.44		4,678,339.85		7,838,490.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	122,359.12		122,359.12		122,359.12
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,060,614.32		4,555,980.73		7,716,131.44
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,182,973.44		4,678,339.85		7,838,490.56

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,060,614.32		4,555,980.73		7,716,131.44
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		4,060,614.32		4,555,980.73		7,716,131.44
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,179,020.94	0.00%	3,179,020.94	0.00%	3,179,020.94
3. Other State Revenues	8300-8599	3,465,748.97	2.10%	3,538,631.12	2.92%	3,641,959.15
4. Other Local Revenues	8600-8799	970,921.79	0.00%	970,921.79	0.00%	970,921.79
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,396,956.40	-8.74%	3,100,000.00	0.00%	3,100,000.00
6. Total (Sum lines A1 thru A5c)		11,012,648.10	-2.03%	10,788,573.85	0.96%	10,891,901.88
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,502,647.16		2,516,901.33
b. Step & Column Adjustment				33,816.13		34,269.27
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(19,561.96)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,502,647.16	0.57%	2,516,901.33	1.36%	2,551,170.60
2. Classified Salaries						
a. Base Salaries				1,622,106.05		1,635,099.71
b. Step & Column Adjustment				19,337.42		19,568.67
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,343.76)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,622,106.05	0.80%	1,635,099.71	1.20%	1,654,668.38
3. Employee Benefits	3000-3999	3,286,332.45	1.27%	3,328,172.79	1.98%	3,393,970.80
4. Books and Supplies	4000-4999	1,252,605.32	3.05%	1,290,809.78	2.92%	1,328,501.43
5. Services and Other Operating Expenditures	5000-5999	1,317,499.58	3.05%	1,357,683.32	2.92%	1,397,327.67
6. Capital Outlay	6000-6999	417,838.52	-41.10%	246,123.09	2.92%	253,309.89
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	462,371.63	0.00%	462,371.63	0.00%	462,371.63
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,861,400.71	-0.22%	10,837,161.65	1.88%	11,041,320.40
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		151,247.39		(48,587.80)		(149,418.52)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		950,018.90		1,101,266.29		1,052,678.49
2. Ending Fund Balance (Sum lines C and D1)		1,101,266.29		1,052,678.49		903,259.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,101,266.29		1,052,678.49		903,259.97
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,101,266.29		1,052,678.49		903,259.97

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
RE 6378 is no longer						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	48,790,736.00	2.88%	50,193,613.00	2.78%	51,589,152.00
2. Federal Revenues	8100-8299	3,179,020.94	0.00%	3,179,020.94	0.00%	3,179,020.94
3. Other State Revenues	8300-8599	4,306,219.97	2.25%	4,403,139.59	2.92%	4,531,711.27
4. Other Local Revenues	8600-8799	1,295,921.79	0.00%	1,295,921.79	0.00%	1,295,921.79
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		57,571,898.70	2.61%	59,071,695.32	2.58%	60,595,806.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,493,024.09		24,772,585.18
b. Step & Column Adjustment				299,123.05		332,495.43
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(19,561.96)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,493,024.09	1.14%	24,772,585.18	1.34%	25,105,080.61
2. Classified Salaries						
a. Base Salaries				7,811,458.67		7,896,867.76
b. Step & Column Adjustment				91,752.85		92,831.36
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,343.76)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,811,458.67	1.09%	7,896,867.76	1.18%	7,989,699.12
3. Employee Benefits	3000-3999	12,893,040.37	4.46%	13,467,481.77	2.07%	13,746,911.94
4. Books and Supplies	4000-4999	4,214,950.32	-27.92%	3,038,267.79	2.92%	3,126,985.21
5. Services and Other Operating Expenditures	5000-5999	5,141,421.57	0.65%	5,174,710.96	2.92%	5,325,812.51
6. Capital Outlay	6000-6999	2,129,529.52	-75.43%	523,327.59	2.92%	538,608.76
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	679,305.00	2.85%	698,675.66	0.04%	698,975.66
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(107,000.00)	0.00%	(107,000.00)	0.00%	(107,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,845,000.00	-17.82%	3,160,000.00	-63.29%	1,160,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		61,100,729.54	-4.05%	58,624,916.71	-1.77%	57,585,073.81
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,528,830.84)		446,778.61		3,010,732.19
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,813,070.57		5,284,239.73		5,731,018.34
2. Ending Fund Balance (Sum lines C and D1)		5,284,239.73		5,731,018.34		8,741,750.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	122,359.12		122,359.12		122,359.12
b. Restricted	9740	1,101,266.29		1,052,678.49		903,259.97
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,060,614.32		4,555,980.73		7,716,131.44
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,284,239.73		5,731,018.34		8,741,750.53

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,060,614.32		4,555,980.73		7,716,131.44
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,060,614.32		4,555,980.73		7,716,131.44
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.65%		7.77%		13.40%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,946.99		3,946.99		3,946.99
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		61,100,729.54		58,624,916.71		57,585,073.81
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		61,100,729.54		58,624,916.71		57,585,073.81
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,833,021.89		1,758,747.50		1,727,552.21
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,833,021.89		1,758,747.50		1,727,552.21
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**Adult Education
Fund
(110)**

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	232,115.00	232,115.00	0.0%
3) Other State Revenue		8300-8599	844,792.48	844,792.48	0.0%
4) Other Local Revenue		8600-8799	151,540.00	171,540.00	13.2%
5) TOTAL, REVENUES			1,228,447.48	1,248,447.48	1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	457,856.79	461,783.64	0.9%
2) Classified Salaries		2000-2999	190,746.98	198,480.28	4.1%
3) Employee Benefits		3000-3999	180,882.49	188,836.58	4.4%
4) Books and Supplies		4000-4999	234,273.58	178,340.44	-23.9%
5) Services and Other Operating Expenditures		5000-5999	470,670.00	166,340.59	-64.7%
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			1,534,429.84	1,193,781.53	-22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(305,982.36)	54,665.95	-117.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(305,982.36)	54,665.95	-117.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	505,409.47	199,427.11	-60.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			505,409.47	199,427.11	-60.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			505,409.47	199,427.11	-60.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	146,751.63	149,013.50	1.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	52,675.48	105,079.56	99.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Cafeteria Fund

(130)

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,324,679.00	1,324,679.00	0.0%
3) Other State Revenue		8300-8599	101,517.00	101,517.00	0.0%
4) Other Local Revenue		8600-8799	533,733.00	540,733.00	1.3%
5) TOTAL, REVENUES			1,959,929.00	1,966,929.00	0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,019,341.69	829,753.62	-18.6%
3) Employee Benefits		3000-3999	350,206.92	357,271.91	2.0%
4) Books and Supplies		4000-4999	818,570.00	818,570.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	57,862.00	58,650.00	1.4%
6) Capital Outlay		6000-6999	44,000.00	44,000.00	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	106,860.00	107,000.00	0.1%
9) TOTAL, EXPENDITURES			2,396,840.61	2,215,245.53	-7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(436,911.61)	(248,316.53)	-43.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	160,000.00	160,000.00	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			160,000.00	160,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(276,911.61)	(88,316.53)	-68.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,114.99	197,203.38	-58.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,114.99	197,203.38	-58.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			474,114.99	197,203.38	-58.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance			197,203.38	108,886.85	-44.8%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	27,490.58	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	169,712.80	108,886.85	-35.8%
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 Fund
(140)**

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	10,000.00	5,000.00	-50.0%
5) TOTAL, REVENUES			10,000.00	5,000.00	-50.0%
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	4,100.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	67,102.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,605,671.65	685,000.00	-57.3%
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			1,676,873.65	685,000.00	-59.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,666,873.65)	(680,000.00)	-59.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,660,538.00	685,000.00	-58.7%
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			1,660,538.00	685,000.00	-58.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,335.65)	5,000.00	-178.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	609,713.46	603,377.81	-1.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			609,713.46	603,377.81	-1.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			609,713.46	603,377.81	-1.0%
2) Ending Balance, June 30 (E + F1e)					
			603,377.81	608,377.81	0.8%
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 Items					
		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	603,377.81	608,377.81	0.8%
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 for
Postemployment
Benefits
(200)**

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	18,000.00	25,000.00	38.9%
5) TOTAL, REVENUES			18,000.00	25,000.00	38.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			18,000.00	25,000.00	38.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,000.00	25,000.00	38.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,648,778.02	2,666,778.02	0.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,648,778.02	2,666,778.02	0.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,648,778.02	2,666,778.02	0.7%
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 Items					
		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	2,666,778.02	2,691,778.02	0.9%
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	2018-19 Estimated Actuals	2019-20 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	50,000.00	75,000.00	50.0%
5) TOTAL, REVENUES			50,000.00	75,000.00	50.0%
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	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	1,000.00	0.0%
6) Capital Outlay		6000-6999	4,568,040.29	23,171,300.00	407.2%
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			4,569,040.29	23,172,300.00	407.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,519,040.29)	(23,097,300.00)	411.1%
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	17,752,700.00	2,247,300.00	-87.3%
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			17,752,700.00	2,247,300.00	-87.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,233,659.71	(20,850,000.00)	-257.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,148,057.42	21,381,717.13	162.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,148,057.42	21,381,717.13	162.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,148,057.42	21,381,717.13	162.4%
2) Ending Balance, June 30 (E + F1e)			21,381,717.13	531,717.13	-97.5%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			21,381,717.13	531,717.13	-97.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Capital Facilities
Fund
(250)**

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	359,000.00	160,000.00	-55.4%
5) TOTAL, REVENUES			359,000.00	160,000.00	-55.4%
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	39,000.00	40,000.00	2.6%
6) Capital Outlay		6000-6999	170,000.00	100,000.00	-41.2%
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			209,000.00	140,000.00	-33.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150,000.00	20,000.00	-86.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,000.00	20,000.00	-86.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,381,426.59	1,531,426.59	10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,381,426.59	1,531,426.59	10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,381,426.59	1,531,426.59	10.9%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,531,426.59	1,551,426.59	1.3%
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
(400)**

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	28,227.00	33,227.00	17.7%
5) TOTAL REVENUES			28,227.00	33,227.00	17.7%
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)			28,227.00	33,227.00	17.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	3,000,000.00	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			3,000,000.00	3,000,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,028,227.00	3,033,227.00	0.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,299,689.94	5,327,916.94	131.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,299,689.94	5,327,916.94	131.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,299,689.94	5,327,916.94	131.7%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	5,327,916.94	8,361,143.94	56.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Central Union High School District

ESTIMATED ACTUALS 2018-2019

ADOPTED BUDGET 2019-2020

June 25, 2019



Estimated and Adopted Budget Overview

During the months of May and June each year, the District finalizes its budget for the upcoming fiscal year. In order to develop the budget, a series of assumptions about the conditions of the District must be determined. These assumptions are then inserted into State and District formulas in order to finalize the budget for the next fiscal year. The assumptions are updated with a revision that occurs within 45 days after the adoption of the State Budget. Additionally, during the fiscal year, the District will provide two interim reports to the Board of Trustees; one in December and one in March. This interim reports are an update to the financial statements of the District as information from Sacramento becomes available.

This Estimated/Adopted Budget Report includes two major components:

1. A narrative regarding current fiscal considerations, budget assumptions and budget projections for the upcoming fiscal year.
2. The state-required Standardized Account Code Structure (SACS) budget report forms, which include a variety of financial facts, figures and analyses including the following significant components:
 - a. Multi Year Projection (MYP)
 - b. Cash Flow Projection
 - c. Criteria and Standards Report



State Information

In January 2019, our new Governor Newsom unveiled his first State Budget proposal for 2019-20 that continues to support the Local Control Funding Formula by providing a COLA of 3.46% for the upcoming 2019-20 fiscal year. As part of Governor Brown's 2018-19 State Budget, the State closed the remaining LCFF funding gap and hence the District's LCFF Target is at 100%. Governor Brown fully implemented the LCFF in the 2018-19 fiscal year which was two years ahead of his goal to full fund by 2020-2021.

In the May Revise Budget, Governor Newsom continued his support for funding the LCFF but modified the proposed Cost of Living Adjustment (COLA) for 2019-20 from 3.46% to 3.26%. As the Governor and the State proposes to continue with full implementation of the LCFF, future new funding increases for districts under this model will greatly diminish since funding will be based on COLA only unless legislation is proposed to provide additional funding.

Below is a chart that details the changes in State funding between the January Budget and the May Revision for 2019-20.

Item	January Budget	May Revision
LCFF Funding	\$2.023 billion	\$1.959 billion
Proposition 98 Minimum Guarantee		
2017-18	\$75.5 billion	\$75.6 billion
2018-19	\$77.9 billion	\$78.1 billion
2019-20	\$80.7 billion	\$81.1 billion
2019-20 COLA	3.46%	3.26%
One-Time Discretionary Funds for 2019-20	\$0	\$0
“Special Education” Proposal	\$390 million ongoing \$186 million one-time	\$696.2 million ongoing
CalSTRS* Proposal	\$3 billion one-time (non-Proposition 98)	\$3.15 billion one-time (non-Proposition 98)

The Governor's May Revision did not provide any additional funding on top of the COLA for the LCFF. Actually, there was a slight decrease based on the decrease in the proposed COLA from 3.46% to 3.26%. The 3.26% COLA stated in the May Revision above is the COLA for almost all State programs. In addition, the Governor did not include one-time discretionary funds as did Governor Brown did for the past three fiscal years. The one-time discretionary funds provided in 2018-19 were \$184/ADA or approximately \$736,729.

News Flash: On June 9, 2019, the State Budget Conference Committee formally approved the 2019-20 State Budget agreement with the Governor. The LCFF will only include the COLA increase of 3.26%. This figure will be included in the District's budget. The Budget will provide a contribution to the CalSTRS and CalPERS Retirement System on behalf of employers as a rate relief. Both agencies will divide \$500 million in 2019-20 and \$350 million in 2020-21. The new employer contribution rates are unknown at this time and are not included in the District's Budget. (The CalSTRS/CalPERS continues to be of great concern as on-going retirement costs increases even with rate contribution relief as stated.)

Another concern is SB 751 “Rainy Day Fund”. If certain conditions at the State level are met, then SB 751 is triggered and districts will have a local cap on its reserve of 10%. According to Governor Newsom's May Revision, all four of the criteria will be meet in 2019-20 except that the State Proposition 98 reserve must be at 3%. Governor Newsom is planning to deposit \$389 million towards

the \$2.1 billion required to meet the 3% reserve. The limit on the amount of reserve that school district's may retain is a hindrance to the threshold needed to meet any possible future economic downturn.

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

For 2018-19, the District's remaining gap funding percentage was 3.56% which generated an estimated \$3.1 million. At this point, the District reached 100% of its LCFF target with the gap funding provided. Under the May Revision, the projected 2019-20 does not include any additional funding beyond the COLA of 3.26%. This will generate approximately \$1,175,000 in additional funding over the 2018-19 funding level. The new revenue includes an increase to Supplemental and Concentration funding of \$511,626. Again, in future years, as the State moves forward with full implementation of the LCFF, the amount of new on-going funds will greatly shrink since any increases to the LCFF will be dependent on COLA and any augmentation approved by the Legislature.

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 resources 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 priorities in terms of services and actions necessary in achieving these goals.

The main principal of the LCAP is to show how the district will provide increased or improved services to "unduplicated" pupils. Now that the LCFF will no longer have a Funding Gap, funding will be based on full S&C Funding and will no longer be modified based on the Minimum Proportionality Percentage (MPP). Services for unduplicated pupils must be increase/improved to the full percentage of S&C dollars as compared to the Base Grant funding of the LCFF. The CUHSD's three year average percentage of unduplicated students enrolled in our District is now 77.05%. The estimated total funding for Supplemental and Concentration Grant for 2019-20 is \$10.13 million. In 2018-19, the District reported \$9.6 million in S&C dollars which was based on receiving full gap funding and no longer based on the Minimum Proportionality Percentage (MPP).

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

	2018-19	2019-20
Estimated Base Grant*	\$37,998,877	\$37,361,907
Estimated Supplemental/Concentration Grants (Based on LCFF Calculation)	\$9,617,702	\$10,129,328
Estimated Total LCFF Funding	\$47,616,579	\$48,790,736
Percentage to Increase or Improve Services	25.74%	26.44%

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

Enrollment/Average Daily Attendance (ADA) - History and Projected for 2019-20

A District's annual enrollment count is taken in October for that particular 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. Based on feeder school enrollment counts, the projected enrollment for the Central Union High School District for 2019-2020 is 4,232. This is a projected increase of 82 students from the 2018-2019 enrollment figure of 4,150.

For most districts, the ADA is the most important piece for State funding as this is used to calculate LCFF funding. For 2019-20, the District's LCFF accounts for **97.7%** of the total Unrestricted General Fund dollars. Even small fluctuations in the 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 does not fluctuate greatly from the District's budgeted revenue. A 1% fluctuation in the District's attendance equates to a gain or loss of approximately **\$477,000**.

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 on the importance of student attendance. Due to this effort, the District has decreased chronic absenteeism and increased attendance percentages.

The District's ADA percentage for 2016-17 was 95.38% as compared to the High School Statewide average of 94.05. In 2017-18, the District's ADA percentage increased by **0.36%** to **95.74%** while the state-wide ADA for was **93.93%**. Unfortunately, the District's ADA% for 2018-19 dropped slightly to **95.11%**. In reviewing the attendance information Districtwide, chronic absenteeism dropped slightly while absences for at-risk students increased.

The P-2 ADA for 2015-16 was 3,916.18 which is up by 36 ADA over the 2014-15 ADA figure. In 2016-17, the actual P-2 ADA generated was 3,928.80, an increase of 12.62 ADA over prior year. The District collected enrollment data from CUHSD's feeder districts based on October 2018 CALPADS. Using this data, the district is projecting enrollment to be 4,232 for 2019-20. Using a four year average attendance percentage times the projected 2019-20 enrollment generates a P-2 ADA for 2019-20 of 4,034.01. This is approximately 87 more ADA than 2018-19. The line graph in Table 1 below provides an illustration of the ADA-to-Enrollment history for the Central Union High School District.

Table 1

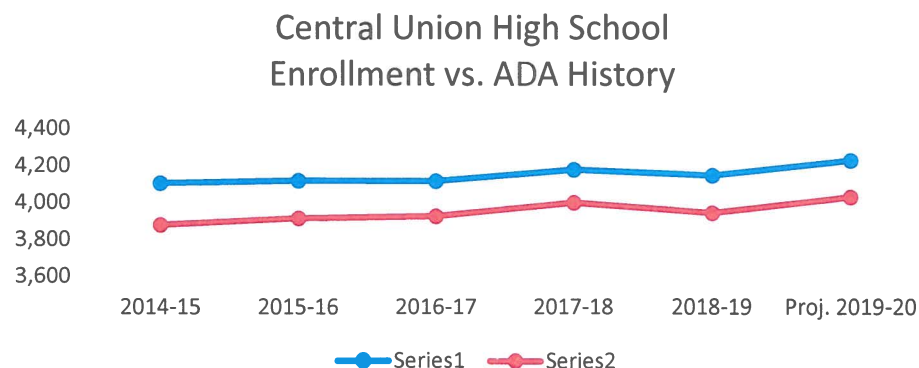


Table 2 below also provides the ADA-to –Enrollment history of the District for the last five years.

Table 2

	2014-15	2015-16	2016-17	2017-18	2018-19	Projected 2019-20
CALPADS Enrollment (October Snapshot)	4,106	4,120	4,119	4,182	4,150	4,232
Change in Enrollment	40	14	(1)	63	(32)	82
Percentage Change	0.98%	0.34%	-0.02%	1.53%	-0.77%	1.98%

	2014-15	2015-16	2016-17	2017-18	2018-19	Proj. 4 Yr. Avg
P-2 Actual Attendance	3,880.28	3,916.18	3,928.80	4,003.96	3,946.99	4,034.01
Change in ADA Attendance P/Y	28	36	13	75	(57)	87
Percentage Change	0.73%	0.93%	0.32%	1.91%	-1.42%	2.20%

P-2 Actual Attendance as a % of CALPADS Enrollment	2014-15	2015-16	2016-17	2017-18	2018-19	95.32%
	94.50%	95.05%	95.38%	95.74%	95.11%	

Although the projected ADA for 2019-20 is calculated to be 87 ADA more than prior year, the District will cautiously and conservatively budget State revenues using the actual 2018-19 P-2 ADA for our projected 2019-20 State revenue. The District will monitor and review enrollment and ADA as the 2019-20 school year progresses.

Revenue and Expenditures

In 2018-19, the LCFF revenue amount increased by approximately \$3.1 million over 2017-18. For 2019-20, the growth in State revenue for the District is expected to be \$1.17 million over the prior year figure. The S&C accounts for approximately \$511,626 of these new dollars which are designated to be spent on students that generate these S&C dollars. The LCFF revenue increase is attributable to the increase in COLA.

The Budget agreement between the State Conference Committee and the Governor does not include another round of one-time discretionary funds. Governor Brown provided districts with one-time discretionary funds for the past three years. In 2018-19, the District received approximately \$184/ADA for approximately \$737,000. Obviously, the District will no longer budget this revenue in future budgets. Also, Restricted Revenue is down due to unknown carry-over amounts for restricted programs.

For 2019-20, total expenditures under the combined Unrestricted & Restricted General Fund Budget are projected to exceed revenues by <\$3,528,830>. In other words, the 2019-20 Budget will have this level of projected planned deficit for the year.

Currently, total Expenditures and Other Outgo/Transfers are budgeted to increase by approximately \$1,353,579 in 2019-20 as compared to 2018-19. Budgeted expenditures for the Unrestricted General Fund will increase by \$1,507,808 and at this time, without knowing what carry-over will be, the Restricted expenditures budgeted will decrease by approximately

\$1,885,852 as compared to 2018-2019. The District will continue to making revenue/expenditure adjustments in upcoming budgets based on expected carry-over funds from various restricted programs. At this time, projected expenditures for 2019-20 do not include any salary/compensation increases for possible future settlements with the El Centro Secondary Teachers Association or the California School Employees Association.

The 2019-20 Budget includes ongoing normal expenditure increases like step and column and utilities/services costs. Also, the District adjusted Salaries/Benefits based on the 2018-19 bargaining unit settlements which included a 4.25% on salary and a 2% one-time off-schedule salary increase (the one-time off-schedule costs do not continue into 2019-20). Total Certificated Salaries increased slightly basically due to step and column movement. The total projected Classified Salaries basically stayed flat as downward adjustments were made to budgeted overtime pay which off-set step and column increases.

The Employee Benefit category has increased by \$703,522 which the majority of this increase is due to employer contribution increases in CalSTRS and CalPERS.

There is a projected decrease in the Books and Supplies category due to the unknown carry-over in restricted programs like College Readiness, Partnership Academy, Carl D. Perkins and Title I. There were also reductions in the Routine Restricted Maintenance and the Instructional Technology budgets. The Services and Other Operating Expenditures also decreased slightly which were due in some regards to budget cuts in the Operations budget.

As for the Capital Outlay category, the District increased the Unrestricted budget in 2019-20 to account for the modernization of the Southwest High School Library. The District decreased the 2019-20 Restricted budget since the majority of the Kafé 56 modernization will have been completed in 2018-19.

The Imperial County Office of Education (ICOE) has approximately 60 students that are categorized as "District of Resident" students that generate funds through our District's LCFF. The District increased the Other Outgo portion of the budget based on LCFF increases that effect the student funding transfer to the Imperial County Office of Education (ICOE) for these particular students. The estimated transfer for 2018-19 is \$644,512 while we anticipate the 2019-20 transfer to be \$679,305. These transfer funds come from the District's overall LCFF funding.

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. The 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. In 2017-18, the plan included the Central Gym Restroom Modernization, Southwest Theatre and Classroom Carpet Phase I, Desert Oasis Fiber Optic Upgrade, Desert Oasis Diner Modernization, the new Central Adult Ed. Facility - tenant Improvements, and District Office Foyer Renovations. In 2018-19, the District's Facility Improvement Plan included the Central Gym Community Entrance Improvements, Central Social Studies Waste line Replacement, Central Visitor Concession Stand Improvements, Central Weight Room and Library Re-roofing Project, and the Southwest High School Carpet Replacement Phase II Project.

For 2019-20, the Facility Plan included the re-roofing of the English Building at Central UHS (CUHS) and the “K” Building at Southwest HS (SHS). It also includes theatre signage improvements at SHS, bleacher repair, CUHS student parking lot seal coat, Desert Oasis restroom restoration and landscape improvements.

The 2019-20 Budget includes an Interfund Transfers Out in the amount of \$3.845 million. The District is proposing to transfer \$685,000 into Fund 140 Deferred Maintenance Fund for facility projects mentioned above and \$160,000 to the Cafeteria Fund to support food services. Additionally, as a contingency for possible delays in receiving State Facility funds and increased construction costs, the District is proposing to transfer \$3.0 million to Fund 400 Special Reserve for Capital Outlay Projects. These funds are in support of the new STEM Building at Central UHS and the proposed Aquatic Center Project at Southwest High School.

The largest part of the District’s contribution to restricted programs continue to be Special Education and Routine Restricted Maintenance. The 2019-20 Contributions to other programs within the General Fund is expected to be \$3,396,956.

Additional increases in expenditures are also based on new expenses related to priorities included in the Local Control Accountability Plan (LCAP). The budgeted LCAP expenditures of S&C dollars for 2018-19 and 2019-20 are \$9.6 million and \$10.1 million, respectfully. This is due to the additional estimated Supplemental and Concentration Grant fund dollars the District is anticipating receiving due to the COLA.

The two pie charts listed as Table 3A & 3B illustrates revenue and expenditure, respectively, by amount and percentage as part of the Total 2018-19 Unrestricted General Fund Budget.

Table 3A

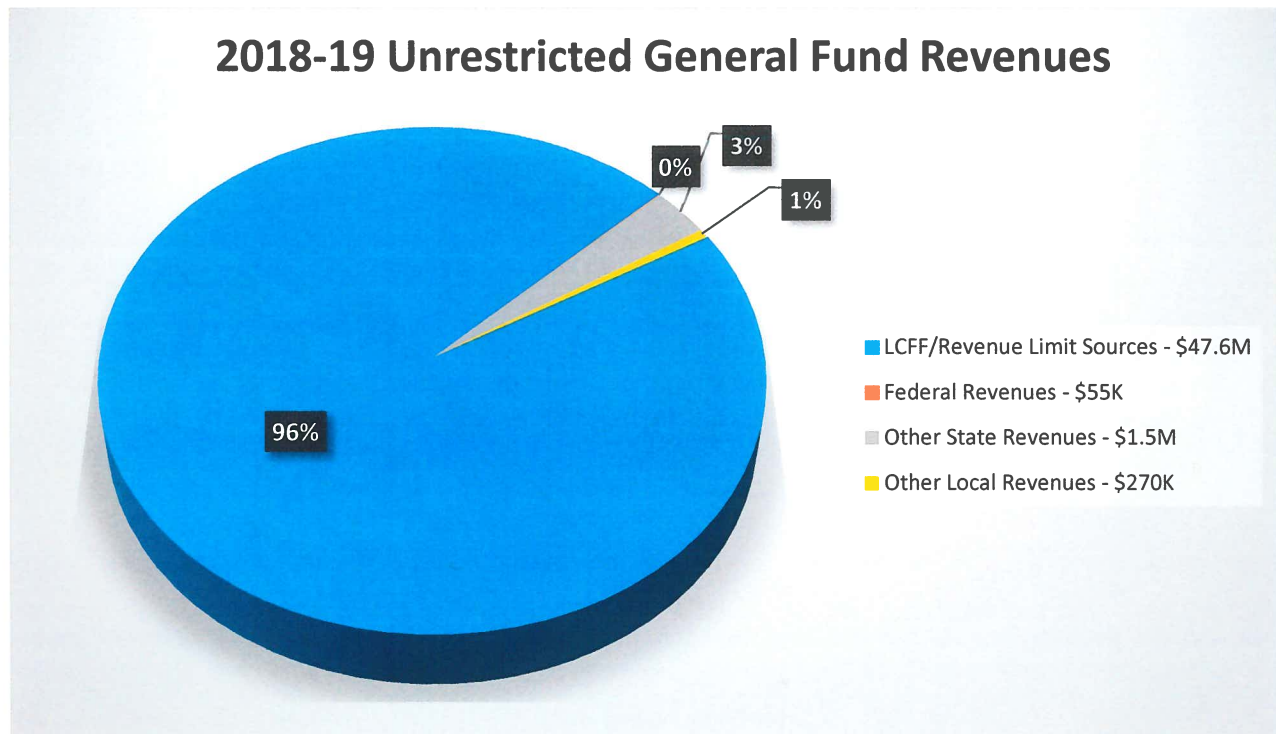
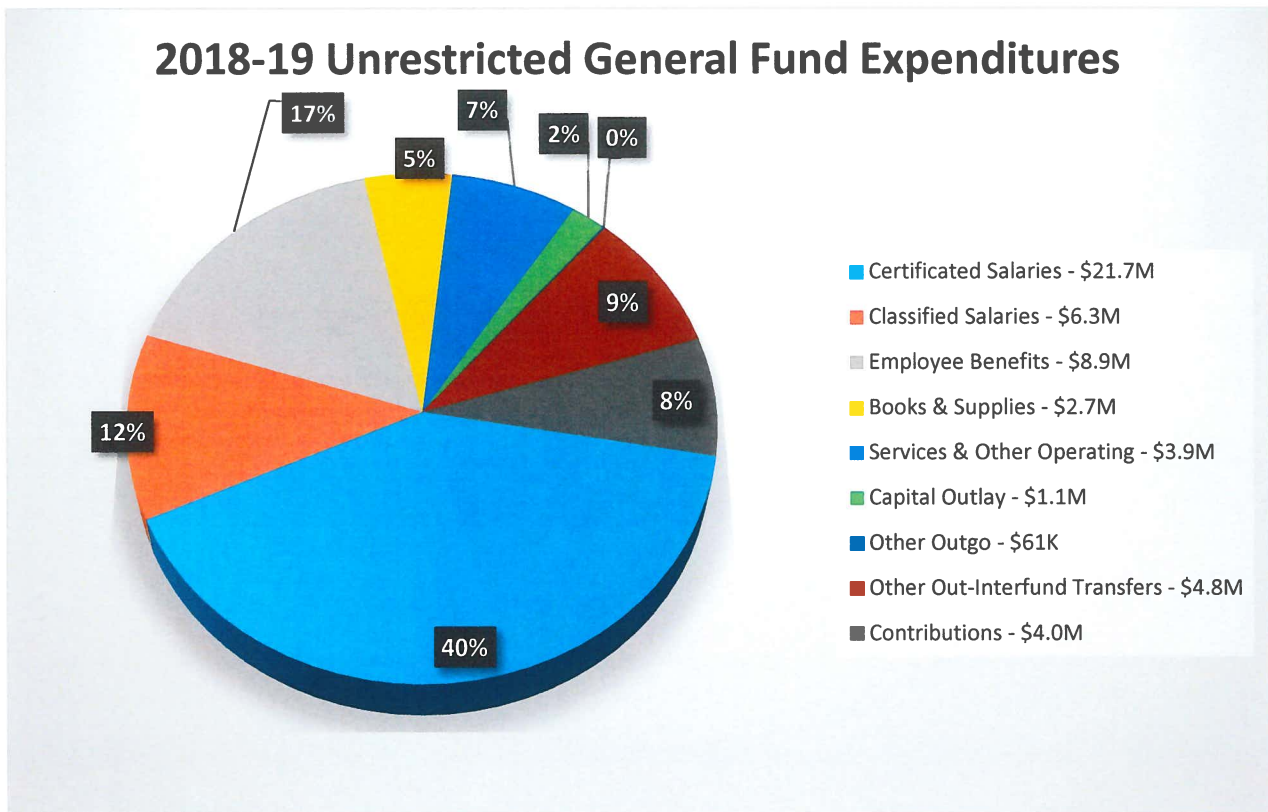


Table 3B



The following pie charts listed as Table 4A & 4B illustrates major revenue and expenditure, respectively, by amount and percentage as part of the Total 2019-20 Unrestricted General Fund Budget.

Table 4 A

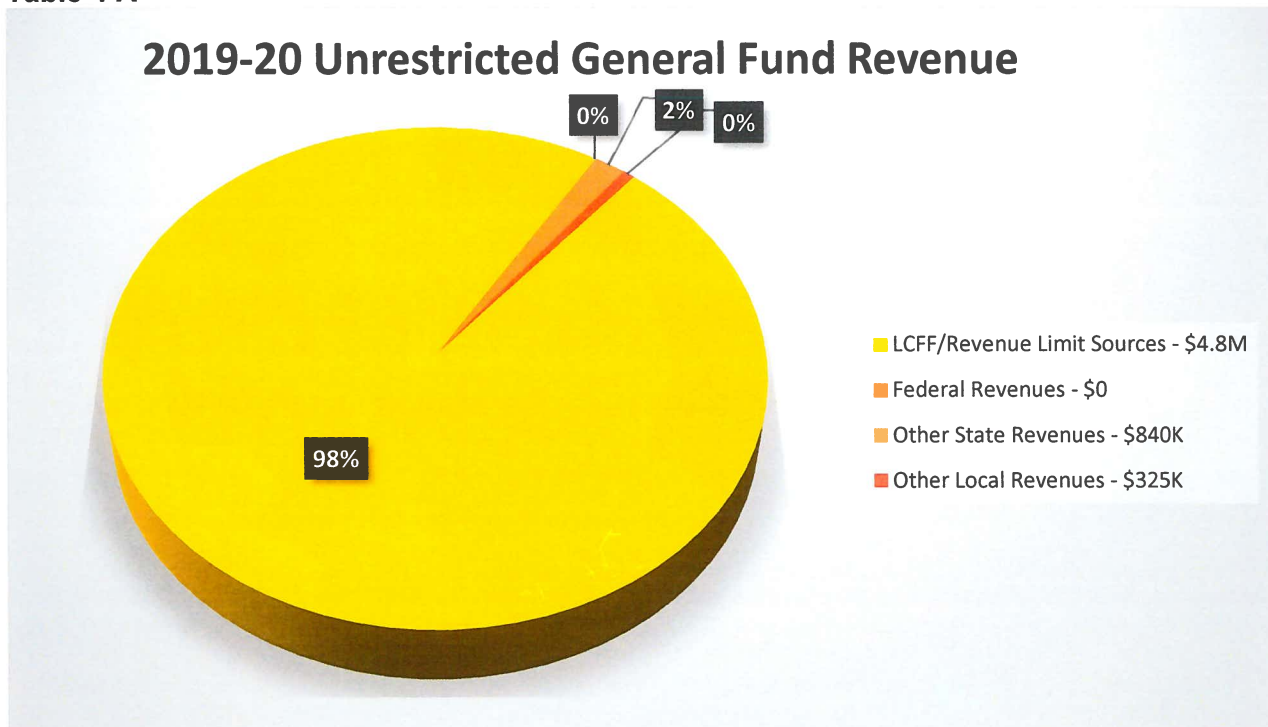
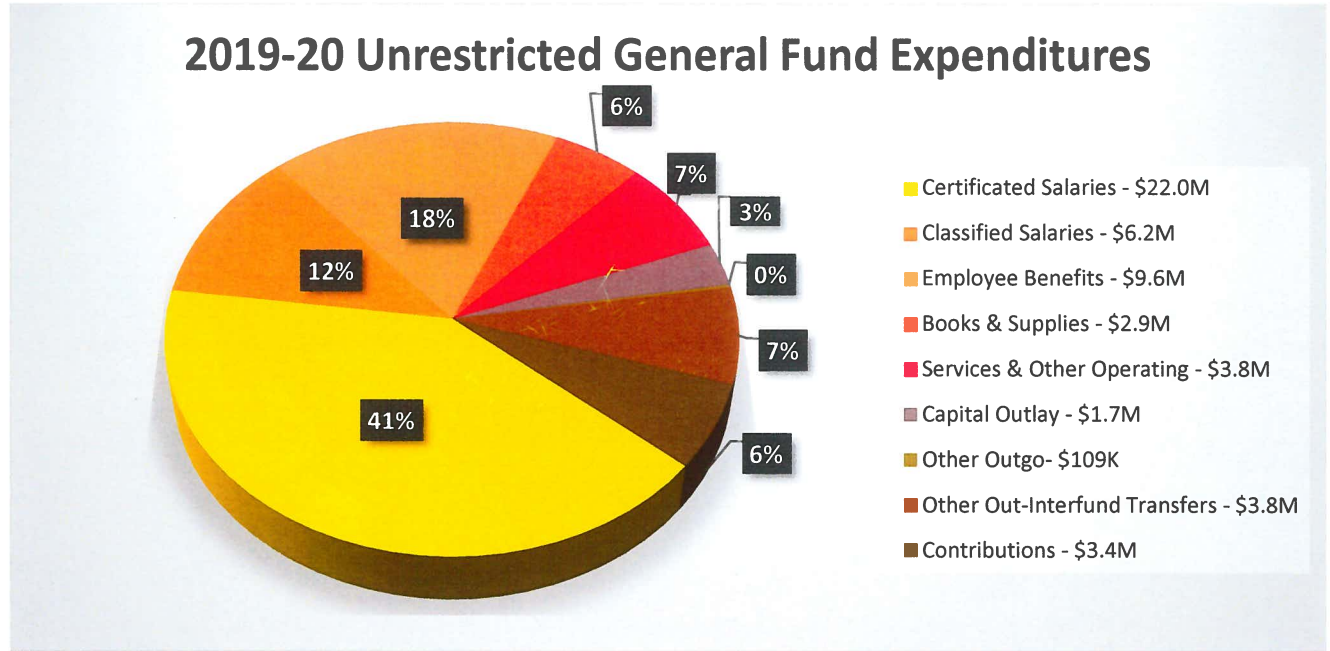


Table 4 B



CalSTRS/PERS Funding Plan

In 2014-15, the Governor projected that 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. Although, Governor Newsom proposed additional funding for CalSTRS is in his May Revise as a “buy-down” to decrease employer rates, this adjustment is not included in the District budget since the final State Budget has not been completed and signed by the Governor.

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%	10.205%
2019-20	18.13%	10.25%	10.205%
2020-21	19.10%	10.25%	10.205%

The current CalSTRS employer rate of 16.283% for 2018-2019 will increase by 1.85% to 18.13% in 2019-20. In 2020-2021, the CalPERS rate is set to increase to 19.10% or an increase of 5.35% over the 2019-20 percentage. The District has included these figures in the budget and multi-year projections. 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 until 2021-22. The impact of these increased costs is shocking and has a direct and significant impact to the budget which will continue through 2021-22.

Table 8 illustrates the CalPERS rate increase for employers over time. The increased rates in Table 8 are due to the programs actuarial study that determined that investment returns were not coming in as expected and hence the program funding to support costs were partially shifted to employers. The District will need to cover these retirement benefit costs from on-going LCFF funding since the Governor has not provided districts with other direct assistance to meet this unfunded liability.

Table 8 – CalPERS Rate Schedule

Year	Previous Employer Contribution Rates	Revised Employer Contribution Rates*
2018-19	18.062%	18.062%
2019-20	20.70%	20.733%
2020-21	23.40%	23.60%
2021-22	24.50%	24.90%
2022-23	25.00%	25.70%
2023-24	25.50%	26.40%
2024-25	25.70%	26.60%
2025-26	25.50%	26.50%

*Actual for 2019-20

Bargaining Units

The District did reach an agreement with the El Centro Secondary Teachers Association for the 2018-19 fiscal year. Negotiations commenced with the El Centro Secondary Teachers Association (ECSTA) in the Spring of 2018 with an agreement that was ratified by the Board of Trustees in March, 2019. The with ECSTA for the 2018-19 fiscal year comprised of an on-going 4.25% salary schedule. The agreement also included a one-time off-scheduled salary payout of 2.0%. a 0.28% increase to the Health & Welfare cap on the H&W Plan B premium level and 0.08% for added stipends. The District has included the costs of the on-going costs of this settlement in the 2019-20 Budget. The District and the association have not begun negotiations for 2019-20.

The settlement for the California Schools Employees Association (CSEA) for 2018-19 was very similar to ECSTA's settlement. The CSEA settlement include 4.28% on schedule, 2.0% off-schedule and a 0.33% increase to the H&W cap.

At this time, the District has not entered into negotiations with the California Schools Employees Association (CSEA) bargaining unit members but anticipates negotiations will start at the beginning of the 2019-20 fiscal year.

District Administration also received a 4.25% on schedule and a 2.0% one-time off schedule for 2018-19.

Reserves

The District is projecting a decrease in the Unrestricted General Fund reserves by <\$4,271,264> for 2018-2019 and projecting another decrease of <\$3,528,831> for 2019-20. One of the main reasons for the large deficits in both years is the investment in the Facilities Improvement and Capital Renewal Program. One of the District's priorities is to continue improving our educational facilities for our students and staff. Although, our local Measure K school bond did pass in June, 2016, the District is setting aside funds in anticipation that there is a delay in the issuance and receipt of State School Facility funds and increased construction cost that may affect the completion of the new STEM Building at Central. These funds are also earmarked for the construct of the Aquatic Center at Southwest High School.

There was a new requirement for school districts that began with the 2015-16 Adopted Budget process. Under Education Code § 42127 (a)(2)(B), school districts are now required to provide additional information to the public regarding ending fund balances in excess of the minimum recommended reserve for economic uncertainties.

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

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

Attached as Exhibit A is the required Public Hearing Posting that included the information required as described in Education Code § 42127 (a)(2)(B).

Cash Flow

The District's cash flow continues to improve as a result of the elimination of State Deferrals and increases in State Funding. The district is projecting to maintain a positive cash balance with adequate reserves in 2018-2019, 2019-20, 2020-21 and 2021-22.

General Fund Summary

The chart below illustrates the assumptions included in the 2018-2019 Estimated Actuals and the 2019-2020, 2020-2021 and 2021-22 Budget projections.

Assumptions	2018-2019	2019-2020	2020-2021	2021-2022
Local Control Funding Formula (LCFF) Target	\$47,616,579	\$48,790,736	\$50,193,613	\$51,589,152
Local Control Funding Formula (LCFF) Floor	\$44,171,747	\$47,010,759	\$47,010,759	\$47,010,759
Difference /Gap	\$3,444,832	\$3,102,876	\$1,574,288	\$1,300,872
Funding%	100%	100%	100%	100%

Assumptions	2018-19	2019-20	2020-2021	2021-2022
Gap Funding	\$3,444,832	-\$0-	-\$0-	-\$0-
Total LCFF Funding	\$47,616,579	\$48,790,736	\$50,193,613	\$51,589,152
Estimated Unduplicated Pupil % - Three Year Average	75.88%	77.05%	76.87%	76.87%
Est. Supplemental and Concentration Grants Based on	\$9,617,702	\$10,129,328	\$10,383,310	\$10,673,988
Enrollment	4,150	4,232	4,232	4,232
Projected District ADA	3,946.99	3,946.99	3,946.99	3,946.99
Gain (Loss) of ADA from Prior Year	(57)	-0-	-0-	-0-
Attendance Percentage Assumed (P-2 to CBEDS)	95.11%	95.11%	95.11%	95.11%
District & County Funded ADA (Greater of Current or Prior Year)	4,060.09	4,060.09	4,060.09	4,060.09
Step & Column	\$389,348	\$389,090	\$390,876	\$425,326
Instructional Days	180	180	180	180
Health & Welfare & Benefit Increases	\$8.95	\$-0-	\$-0-	\$-0-
Lottery (Unrestricted) per ADA	\$151.00	\$151.00	\$151.00	\$151.00
Lottery (Restricted) per ADA for Prop. 20	\$53.00	\$53.00	\$53.00	\$53.00

Major Contributions to Restricted Programs	2018-2019	2019-2020	2020-2021	2021-2022
Special Education	\$1,504,076	\$1,559,884	\$1,559,884	\$1,559,884
RMA - Ongoing Major Maintenance	\$1,712,506	\$1,807,096	\$1,807,096	\$1,807,096

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 was recapturing this programs 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. In 2018-19, the Adult Education Block Grant (AEBG) apportionment allocated to CUHSD was \$769,488 in order to operate and support the Adult Ed Program. The AEBG dollars are received through the Imperial County Adult Ed Consortium.

The Adult Ed. program is expanding which caused the program to move into a new Adult Education building in 2017-18. The lease for the new building is coming from Adult Ed program resources. The Tenant Improvements for the new building was paid out of the Adult Ed Fund which was approximately \$730,000. This cost did not continue into 2018-19 hence why the Capital Outlay for 2018-19 does not have an amount included in this category. The projected Ending Fund Balance for 2018-19 is \$199,427. For 2019-20, we are conservatively budgeting an Ending Fund Balance of \$254,093.

Cafeteria Fund

At this time, it is projected that the Cafeteria Fund will end 2018-19 with a deficit that will lower the Ending Fund Balanced from \$474,115 to \$197,203. It is projected that the fund will also have a deficit in 2019-20 but at a much lower level impact of <\$88,317> and an Ending Fund Balance of \$108,887. The District will continue its contribution of \$160,000 from the General Fund to help cover program costs. Without this contribution, the District, at this time, would be projecting a deficit in 2019-20 in the amount of <\$248,317>.

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. This is done through the Board approved Facility Improvement and Capital Renewal Plan.

The estimated ending Fund Balance for 2018-19 is \$603,378. The District has moved forward with various projects for 2018-19 totaling over \$1.8 million. The District will be transferring \$685,000 in 2019-20 to cover the facility improvement projects approved for that year.

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, 2017) reported that the District's unfunded accrued liability had reached \$9.1 million with an actuarial liability for District-paid retiree benefits totaling \$14.8 million. The District transferred \$500,000 to this Fund in 2015-16, 2016-17 and 2017-18 to reduce this outstanding liability. The estimated balance for 2018-19 and 2019-20 is \$2,666,778 and \$2,691,778, respectively. No contribution was made to the fund in 2018-19 and currently no plans to contribute in 2019-20.

Building Fund – Bond Fund

The District opened Fund 210 Building Fund (Bond Fund) in order to account for Measure K 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 in November, 2016. The second series, Series 2019, was issued in April, 2019.

The net proceeds from the sale of first issue of bond were approximately \$11.7 million which was 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 2019-20. In 2017-18, the District demolished the old Business Building at Central UHS, installed 18 relocatable classrooms and office/restroom facilities, and improved site utilities for the new STEM Building.

As for Series 2019, the District sold \$18 million of the remaining balance of the authorized General Obligation Bonds, which resulted in \$17.7 million in proceeds from the sale. The STEM Building is projected to be completed in the Fall of 2020.

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 estimated Ending Fund Balance for 2018-19 is \$1,531,427. It is projected that the 2019-20 Ending Fund Balance will be \$1,551,427. The District will utilize some of the funds to pay for the temporary housing costs due to the new STEM Building construction. These funds will also be used in support of other possible improvement costs associated with facility expansion and student growth.

Special Reserve Fund for Capital Outlay Projects

The Special Reserve Fund for Capital Outlay Projects exists primarily to account for major capital outlay projects. The District transferred \$2 million from the General Fund in 2017-18 as a contingency based on the slow process of the Office of Public School Construction (OPSC) and the possible future delays of construction funding through the State School Facility Program. The District transferred \$3 million from the General Fund to the Special Reserve Fund in 2018-19 and has budgeted another \$3 million for 2019-20. Again this is to hedge off any risk of cash flow issues and increased construction costs on the new STEM Building and support the construction of the Southwest High School Aquatic Center.

Conclusion

Given all of the current information and conservative projections, the 2018-19 Estimated Actual and the 2019-20 Adopted Budget is presented in good order for a Positive Certification.

CENTRAL UNION HIGH SCHOOL DISTRICT

DATE: June 18, 2019
TO: Dr. Ward Andrus, Superintendent
FROM: Arnold Preciado, Assistant Superintendent – Business & Support Services
SUBJECT: **PUBLIC HEARING FOR THE CENTRAL UNION HIGH SCHOOL DISTRICT ADOPTED BUDGET – 2019-20**

PUBLIC HEARING

BACKGROUND:

The Board is required to hold a public hearing on the proposed Central Union High School District’s Adopted 2019-20 Budget. Education Code § 42127 (a)(1) states that a public hearing must be conducted on the budget to be adopted for the subsequent fiscal year. The agenda for that hearing shall be posted at least 72 hours before the public hearing and shall include the location where the budget will be available for public inspection.

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

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

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

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

Notices were posted at all school campuses, the District Office and in the IV Press on Thursday, May 29, 2019, informing the public that the proposed budget was available for public viewing beginning June 14, 2018 from 8:00 a.m. to 5:00 p.m. at the Central Union High School District Office, 351 Ross Avenue, El Centro, CA 92243. Additionally, the ad provided the public with notice of the Public Hearing on June 18, 2019 at 6:00 p.m. at the Central Union High School District Board Room.

DISCUSSION/ALTERNATIVE/CONCERNS:

None.

FINANCIAL IMPLICATIONS:

ACTION REQUESTED:

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

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

CENTRAL UNION HIGH SCHOOL DISTRICT

District Information - SB 858

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

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

Minimum Recommended Reserve Percentage	2018-19	2019-20	2020-21	2021-22
3%	\$1,873,629	\$1,833,022	\$1,758,748	\$1,727,552

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

Combined Assigned & Unassigned Ending Fund Balance in Excess of REU %	2018-19	2019-20	2020-21	2021-22
	\$4,691,672	\$2,234,086	\$2,797,233	\$5,988,579

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

Statement of Reasons

As stated as the title of this particular reserve, it is a “minimum” and it is also simply a “recommended” minimum of 3% for our District. In the following statements, the District will provide substantiating information as to why the reserves are at the levels as listed for 2018-19, 2019-20, 2020-21, and 2021-22 above.

- The District’s Board Policy 3100 states “The Board recognizes that sound fiscal management is the foundation essential to support the ongoing operation of the district. In order to ensure that this foundation is sustained and that adequate cash resources are maintained, it is the Board’s goal to maintain a minimum General Fund Unassigned

Ending Fund Balance of 16.7 percent of the annual General Fund Expenditures and other financing uses.” This Board Policy is the basis of having an Ending Fund Balance in excess of the minimum Reserve for Economic Uncertainty.

- The Board passed Resolution #02102015-08 on February 10, 2015 regarding SB 858 which stated many concerns as to the spending down of school district reserves to two times the minimum recommended reserve (6% for CUHSD) and the need for funds for school operations, such as payroll, classroom materials, school construction projects, technology, home-to-school transportation, deferred maintenance, etc. which often required ongoing- cash-flow management and disciplined planning, including the creation and maintenance of prudent financial reserves. In this resolution, the Board that the purpose of the reserves was for planned expenses/purchases such as major textbook adoptions, technology improvements/installation of wireless infrastructure, building maintenance projects and bus replacement needs.
- To have the necessary and required funds in order to maintain and keep our facilities in “Good Repair”. Education Code § 17002(d)(1) states that “Good repair” means that facilities are to be maintained in a manner that assures that it is clean, safe, and functional as determined pursuant to a school facility inspection and evaluation instrument developed by the Office of Public School Construction. Until the school facility inspection and evaluation instrument is approved by the board, “good repair” means the facility is maintained in a manner that assures that it is clean, safe, and functional as determined by the interim evaluation instrument developed by the Office of Public School Construction or a local evaluation instrument that meets the same criteria as the interim evaluation instrument. This includes the sustainability of facility improvements in meeting the Williams Act requirements. Southwest High School and Desert Oasis high school are nearing 25 years old and will require continued facility and operational improvements. Of major concern is the Central Union High School campus which has the oldest facilities of the District. Major repairs and possible facility improvements are necessary and will need to be addressed on this campus as well.
- A Facility Improvement and Capital Renewal Plan has been approved by the Board of Trustees which identifies specific facility improvements necessary for proper school operations. The amounts are provided as a guideline budget but may be underestimated in terms of costs depending on the specific project and the respective bids received. Maintaining the necessary funds in the reserve provides sustainability that the funds will be available for the scheduled projects to be complete.
- Based on the CUHSD’s GASB 75 Actuarial Report as of July 1, 2017, the report described the total amount of the actuarial liability for District-paid retiree benefits to be \$14,807,449. This represents the present value of all benefits earned to date assuming that an employee earns retiree healthcare benefits ratably over his or her career. The past service liability or Unfunded Accrued Liability portion of the actuarial liability is \$9,114,828. Basically, this is the amount that the District is liable for or has an obligation to pay if all of the earned retirement benefits were to occur today.
- Rating agencies like Fitch or Moody’s typically assess a district’s reserves in terms of adequacy and risk analysis. A lower reserve would potentially mean a higher interest rate

percentage especially when the District is has sold approximately \$30 million of General Obligation Bonds.

- The CUHSD is heavily dependent on State revenues and maintaining the necessary reserves will help to weather another major economic recession or downturn. The District's major revenue source comes from the State through the Local Control Funding Formula (LCFF). The District's LCFF funding is 97.7% of the 2019-20 Unrestricted General Fund. The District maintains these level of reserves to withstand State cuts and funding deferrals in order to continue operating educational programs. Again, District reserves kept the District solvent and helped to endure the following:

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

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

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

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

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

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

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

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

- The benefits of having a higher than a “minimum” reserve are:
 - Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs
 - Protection against exposure to significant one-time outlays such as disasters, lawsuits, or material audit findings.
 - Protection against the volatility of State revenues
 - Protection against the volatility of property tax revenues
 - Avoid the cost of borrowing cash/Cash management
 - Protection to cover increases in fixed and statutory benefit costs including CalSTRS/CalPERS.
 - Financial flexibility to shift resources as priorities are set through the LCAP process
 - Planning for major projects such as information technology upgrades, deferred maintenance or other Board priority projects

- The District’s reserves are beyond the minimum recommended reserve since the minimum would only cover one-half month salary for all District personnel.

- **The reserves are to protect the District’s fiscal solvency and the continued operation of our educational program.**

Certification

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 351 Ross Ave El Centro CA 92243

Date: June 14, 2019

Place: 351 Ross Ave El Centro CA 92243

Date: June 18, 2019

Time: 06:00 PM

Adoption Date: June 25, 2019

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Merritt Merten

Telephone: 760-336-4503

Title: Fiscal Services Supervisor

E-mail: mmerten@cuhsd.net

**Worker's
Compensation
Certification**

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

() This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: Jun 25, 2019

For additional information on this certification, please contact:

Name: Arnold Preciado

Title: Assistant Superintendent

Telephone: 760-336-4500

E-mail: arnold@cuhsd.net

ADA

Description	2018-19 Estimated Actuals			2019-20 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)	3,946.96	3,946.96	3,946.96	3,946.96	3,946.96	3,946.96
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)	0.03	0.03	0.00	0.03	0.03	0.03
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,946.99	3,946.99	3,946.96	3,946.99	3,946.99	3,946.99
5. District Funded County Program ADA						
a. County Community Schools	56.13	56.13	56.13	56.13	56.13	56.13
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
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)	56.13	56.13	56.13	56.13	56.13	56.13
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,003.12	4,003.12	4,003.09	4,003.12	4,003.12	4,003.12
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

CALPADS 1.17

1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year: 2018-2019	LEA: Central Union High	User ID: gmora@cuhsd.net
View: SNAPSHOT	School Type: ALL	Create Date: 12/20/2018 12:32:03 PM
	School: ALL	Print Date: 12/21/2018 9:01:20 AM

Non-Charter School(s)										
Free/Reduced Meal Eligibility Counts Based On:										
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
1333004	Central Union High	1851	1382	12	161	145	823	1417	425	1450
1333558	Desert Oasis High (Continuation)	144	70	3	14	12	88	119	70	121
0131243	Phoenix Rising High	41	34	2	0	3	29	38	17	39
1330133	Southwest High	2114	1498	11	22	155	811	1523	502	1582
TOTAL - Selected Schools		4150	2984	28	197	315	1751	3097	1014	3192

Charter School(s)										
Free/Reduced Meal Eligibility Counts Based On:										
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
TOTAL - Selected Schools		4150	2984	28	197	315	1751	3097	1014	3192
TOTAL LEA		4150	2984	28	197	315	1751	3097	1014	3192

This report includes students with Primary and Short Term enrollment in grade levels K-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report. Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' on Fall 1 Census Day.

(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

This report is confidential and use is restricted to authorized individuals.

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The data on this report is filtered by the user selections that appear on the last page of this report.

1.17 - FRPM/English Learner/Foster Youth - Count

Grade: 01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary	Ethnicity/Race: ALL Gender: ALL	Age Eligibility: LCFF
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This report is confidential and use is restricted to authorized individuals.

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The data on this report is filtered by the user selections that appear on the last page of this report.

LCFF

COUNTY OFFICE FUNDS TRANSFER : Central Union High (63115) - 18/19 E.A. & 19/20 July 1st Budget

CALCULATE LCFF TARGET											
2018-19			2019-20			2020-21			3.000%		
COLA & Augmentation			COLA & Augmentation			COLA & Augmentation			76.87%		
75.88%			77.05%			76.87%			3.000%		
Unduplicated as % of Enrollment 3 yr average											
ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	7,459	776	1,250	860	860	Grades TK-3	7,702	801	1,310	937	937
Grades 4-6	7,571	1,149	790	790	790	Grades 4-6	7,818	1,205	862	862	862
Grades 7-8	7,796	1,183	814	814	814	Grades 7-8	8,050	1,241	888	888	888
Grades 9-12	9,034	235	1,407	968	47,273,036	Grades 9-12	9,329	243	1,475	1,055	48,447,199
Subtract NSS	-	-	-	-	-	Subtract NSS	-	-	-	-	-
NSS Allowance	-	-	-	-	-	NSS Allowance	-	-	-	-	-
0	4,660.09	36,678,853	954,121	5,711,166	3,928,862	0	4,003.12	37,345,106	972,758	5,904,783	4,224,545
Targeted Instructional Improvement Block Grant					132,598	Targeted Instructional Improvement Block Grant					132,598
Home-to-School Transportation					210,945	Home-to-School Transportation					210,945
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET											
47,616,579											
ECONOMIC RECOVERY TARGET PAYMENT											
-											
LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)											
47,616,579											
Check											
0											

CALCULATE LCFF TARGET											
2018-19			2019-20			2020-21			3.000%		
COLA & Augmentation			COLA & Augmentation			COLA & Augmentation			76.87%		
75.88%			77.05%			76.87%			3.000%		
Unduplicated as % of Enrollment 3 yr average											
ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	7,459	776	1,250	860	860	Grades TK-3	7,933	825	1,346	958	958
Grades 4-6	7,571	1,149	790	790	790	Grades 4-6	8,053	1,238	881	881	881
Grades 7-8	7,796	1,183	814	814	814	Grades 7-8	8,292	1,275	907	907	907
Grades 9-12	9,034	235	1,407	968	47,273,036	Grades 9-12	9,609	250	1,516	1,078	49,850,070
Subtract NSS	-	-	-	-	-	Subtract NSS	-	-	-	-	-
NSS Allowance	-	-	-	-	-	NSS Allowance	-	-	-	-	-
0	4,660.09	36,678,853	954,121	5,711,166	3,928,862	0	4,003.12	38,465,980	1,000,780	6,067,620	4,315,690
Targeted Instructional Improvement Block Grant					132,598	Targeted Instructional Improvement Block Grant					132,598
Home-to-School Transportation					210,945	Home-to-School Transportation					210,945
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET											
47,616,579											
ECONOMIC RECOVERY TARGET PAYMENT											
-											
LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)											
47,616,579											
Check											
0											

LCFF TARGET PLUS ERT (EXCLUDING TIIG & TRANSPORTATION)											
2018-19			2019-20			2020-21			100.00%		
LCFF ENTITLEMENT (EXCLUDING TIIG & TRANSPORTATION) ADD			LCFF ENTITLEMENT (EXCLUDING TIIG & TRANSPORTATION) ADD			LCFF ENTITLEMENT (EXCLUDING TIIG & TRANSPORTATION) ADD			100.00%		
47,273,036			48,447,193			49,850,070			100.00%		
FUNDED PERCENTAGE											
ADA	BASE	GR SPAN	SUPP	CONC	TOTAL	ADA	BASE	GR SPAN	SUPP	CONC	TOTAL
Grades K-3	7,459	776	1,250	860	10,344.47	Grades K-3	7,933	825	1,346	958	11,062.14
Grades 4-6	7,571	1,149	790	790	9,510.38	Grades 4-6	8,053	1,238	881	881	10,171.67
Grades 7-8	7,796	1,183	814	814	9,793.02	Grades 7-8	8,292	1,275	907	907	10,473.54
Grades 9-12	9,034	235	1,407	968	11,643.34	Grades 9-12	9,609	250	1,516	1,078	12,452.80
Subtract NSS	-	-	-	-	-	Subtract NSS	-	-	-	-	-
NSS Allowance	-	-	-	-	-	NSS Allowance	-	-	-	-	-
0	4,660.09	36,678,853	954,121	5,711,166	3,928,868	0	4,003.12	38,465,980	1,000,780	6,067,609	4,315,684
Targeted Instructional Improvement Block Grant					47,273,036	Targeted Instructional Improvement Block Grant					49,850,070
Home-to-School Transportation					47,273,036	Home-to-School Transportation					49,850,070
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET											
47,616,579											
ECONOMIC RECOVERY TARGET PAYMENT											
-											
LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)											
47,616,579											
Check											
0											

2018-19											
COE ADA			PER ADA			AMOUNT			AMOUNT		
Grades K-3	-	10,344.47	-	-	-	Grades K-3	-	11,062.14	-	-	-
Grades 4-6	-	9,510.38	-	-	-	Grades 4-6	-	10,171.67	-	-	-
Grades 7-8	-	9,793.02	-	-	-	Grades 7-8	-	10,473.54	-	-	-
Grades 9-12	56.13	11,643.34	-	-	653,540.67	Grades 9-12	56.13	12,452.80	-	-	698,975.66
56.13	11,643.34	-	-	653,540.67	56.13	12,452.80	-	-	-	698,975.66	
TOTAL COUNTY OFFICE TRANSFER \$ 653,540.67					TOTAL COUNTY OFFICE TRANSFER \$ 698,975.66					-	

2019-20											
COE ADA			PER ADA			AMOUNT			AMOUNT		
Grades K-3	-	10,750.77	-	-	-	Grades K-3	-	11,062.14	-	-	-
Grades 4-6	-	9,884.68	-	-	-	Grades 4-6	-	10,171.67	-	-	-
Grades 7-8	-	10,178.02	-	-	-	Grades 7-8	-	10,473.54	-	-	-
Grades 9-12	56.13	12,102.36	-	-	679,305.47	Grades 9-12	56.13	12,452.80	-	-	698,975.66
56.13	12,102.36	-	-	679,305.47	56.13	12,452.80	-	-	-	698,975.66	
TOTAL COUNTY OFFICE TRANSFER \$ 679,305.47					TOTAL COUNTY OFFICE TRANSFER \$ 698,975.66					-	

2020-21											
COE ADA			PER ADA			AMOUNT			AMOUNT		
Grades K-3	-	10,750.77	-	-	-	Grades K-3	-	11,062.14	-	-	-
Grades 4-6	-	9,884.68	-	-	-	Grades 4-6	-	10,171.67	-	-	-
Grades 7-8	-	10,178.02	-	-	-	Grades 7-8	-	10,473.54	-	-	-
Grades 9-12	56.13	12,102.36	-	-	30,013.85	Grades 9-12	56.13	12,452.80	-	-	30,882.94
56.13	12,102.36	-	-	30,013.85	56.13	12,452.80	-	-	-	30,882.94	
TOTAL ALTERNATIVE EDUCATION \$ 30,013.85					TOTAL ALTERNATIVE EDUCATION \$ 30,882.94					-	

Special Ed ADA											
PER ADA			AMOUNT			PER ADA			AMOUNT		
Grades K-3	-	10,750.77	-	-	-	Grades K-3	-	11,062.14	-	-	-
Grades 4-6	-	9,884.68	-	-	-	Grades 4-6	-	10,171.67	-	-	-
Grades 7-8	-	10,178.02	-	-	-	Grades 7-8	-	10,473.54	-	-	-
Grades 9-12	53.65	12,102.36	-	-	649,291.61	Grades 9-12	53.65	12,452.80	-	-	668,092.72
53.65	12,102.36	-	-	649,291.61	53.65	12,452.80	-	-	-	668,092.72	
TOTAL SPECIAL EDUCATION \$ 649,291.61					TOTAL SPECIAL EDUCATION \$ 668,092.72					-	
TOTAL COE: 56.13 TOTAL COUNTY OFFICE TRANSFER \$ 679,305.47					TOTAL COE: 56.13 TOTAL COUNTY OFFICE TRANSFER \$ 698,975.66					-	