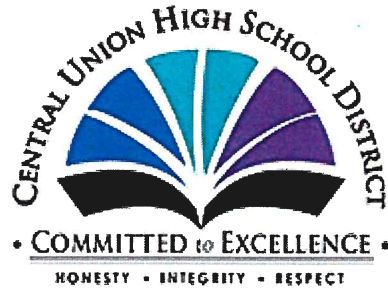


**CENTRAL UNION
HIGH SCHOOL
DISTRICT
2016-2017
SECOND INTERIM
REPORT**



Central Union High School District
Second Interim Report **2016-2017**
March 14, 2017



Central Union High School District

Second Interim Report 2016-17

Narrative

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

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

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

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

Second Interim Report - Budget Overview

In order to develop the District’s Second Interim Report, a series of assumptions about the conditions of the District, as well as the State’s prospective, must be determined. These assumptions are then inserted into State and District formulas in order to determine what to modify in the Budget. During the year, the District will present an additional report (Estimated Actual Report) to the Board of Trustees which is essentially an update to the Budget that reflects the projected ending balance. The Second Interim Report is presented in March and includes three major pieces:

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

State Information

Based on the latest Budget Proposal for 2017-18, the Governor adjusted the LCFF gap funding for 2016-17 to 55.28%. We may anticipate that the final LCFF percentage for 2016-17 will be adjusted again when the May Revise is released and once again when the final State Budget for 2017-18 is signed. As the State continues to aggressively fund the LCFF gap, future funding for districts will greatly diminish as the gap between current funding (LCFF Floor) and their LCFF Target shrinks.

With the release of the Governor's proposed 2017-18 State Budget, the projected Prop. 98 Education Funding for 2016-17 decreased based on lower-than-expected State tax revenue for the year. The State Budget is expected to provide \$71.4 billion for education as opposed to \$71.9 billion originally expected.

The 2016-17 Budget is still expected to provide another round of one-time funds for discretionary purposes. The one-time will be distributed based on Average Daily Attendance (ADA). An issue not addressed in the State Budget is the continued concern of increased retirement costs for CalSTRS/CalPERS. Additionally, the Governor did not address the growing concern over the Local Reserve Cap and the limited amounts that school districts may be required to retain as reserves.

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

One of the main principals of the new funding model is to target funding towards meeting the needs of disadvantaged students that are identified under the following three categories: English Language Learners, Low Income Students (pupils eligible for free and reduced price meals), and Foster Youth. The targeted students are referred to as unduplicated pupils under the LCFF. The percentage of unduplicated students enrolled in our District averaged over the current and last two years is 75.04%. This is our unduplicated average based on the certified October CALPADS enrollment snapshot on October 5, 2016.

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

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

The main principal of the LCAP is to show ***how*** the district will provide increased or improved services to English Learners, Low-Income and Foster Youth students under the supplemental/concentration grant. The State Budget currently has the gap funding for 2016-17 at 55.28%. Based on this figure and the average percentage of unduplicated students, the Minimum Proportionality Percentage (MPP), which is the percentage by which services for unduplicated pupils must be increased/improved as compared to all pupils being served, has been calculated at 22.13%. The targeted funding estimated for Supplemental and Concentration Grant Funding in 2016-17 is approximately \$7.6 million.

Enrollment/Attendance - History and Projections for 2016-17

The most significant characteristic for determining a district's State revenue is the calculation of the average number of students that are in attendance on a daily basis through-out the school year. The State does not pay the District for enrollment but on actual student attendance. The Local Control Funding Formula will not generate State funding unless the student attends school. Prior to the October 5, 2016 enrollment snapshot, the District's enrollment for 2015-2016 was 4,120. The enrollment count for the October CALPADs snapshot was 4,119 or a decrease of 0.024%.

ADA (average daily attendance) is the most important part of the District's income as this funding accounts for **95.7%** of the total funding for the Unrestricted General Fund. Even small fluctuations in the District's ADA can mean tens of thousands of dollars as a gain or loss in revenues. The District's attendance records are monitored monthly and ADA is reviewed throughout the year to ensure maximum State funding and to monitor projected revenue within budget. A 1% fluctuation in district attendance equates to a gain or loss of approximately **\$411,000**. The District's ADA percentage to enrollment for 2015-16 was **95.05%**.

The 2015-16 State-wide ADA percentage for High School Districts was **93.95%**.

The projected ADA for 2016-17 is based on using a five year average attendance percentage times our projected 2016-17 CALPADS enrollment figure of 4,119. This would generate 3,903.63 in ADA. Although our current enrollment count is 4,119, we will continue to budget State LCFF funding based on the 2015-16 P-2 ADA of 3,916.18. The graph in Table 1 below provides an illustration of the ADA-to-Enrollment history for the Central Union High School District that includes the 4,118 enrollment figure.

Table 1

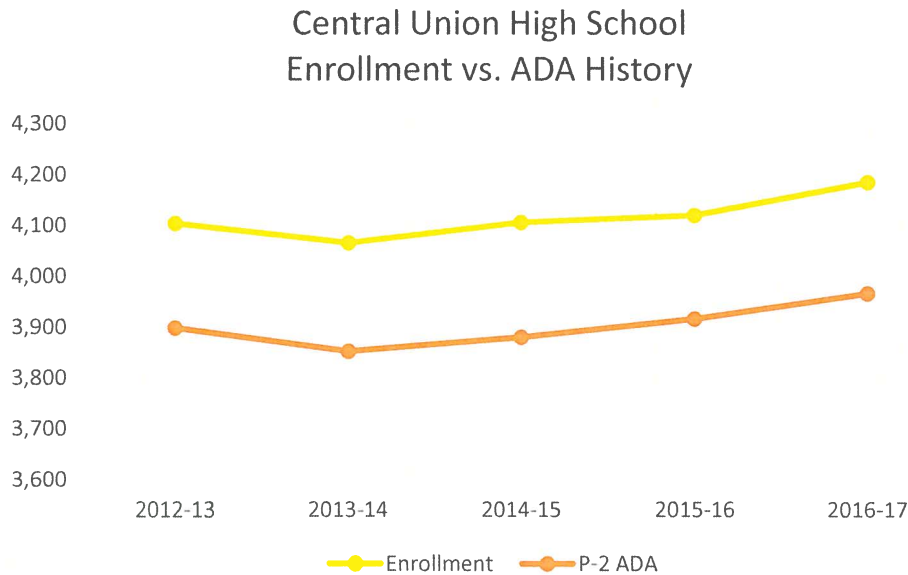


Table 2 below is the same ADA-to-Enrollment history that provides the attendance and enrollment figures by year for the District. As mentioned above, the District will use the 2015-16 P-2 ADA for State Aid funding until the actual 2016-17 P-2 has been determined. The table below includes the current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

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

SECOND INTERIM 2016-2017 - VARIANCE REPORT

The Central Union High School District's Second Interim Report is based on the revenues and expenses thru the fiscal period ending January 31, 2017. The variance analysis compares data from the Second Interim report to data from the latest approved budget (First Interim) presented to the Board of Trustees in December, 2016.

UNRESTRICTED GENERAL FUND

REVENUE VARIANCE

1. LCFF funding decreased by \$119,620. This decrease is attributed to the District's unduplicated percentage dropping this year which affected the three year average for this percentage. An adjustment to the ADA may be made later in the year based on the final P-2 ADA in March, 2017. There will be no impact to the LCFF funding based on ADA unless the 2016-17 P-2 ADA comes in higher than the 2015-16 figure.
2. Federal and Other State Revenues remained constant.
3. Other Local Revenue remained constant.

Overall, Unrestricted Revenues decrease by \$119,620 or 0.3%

EXPENDITURE VARIANCE

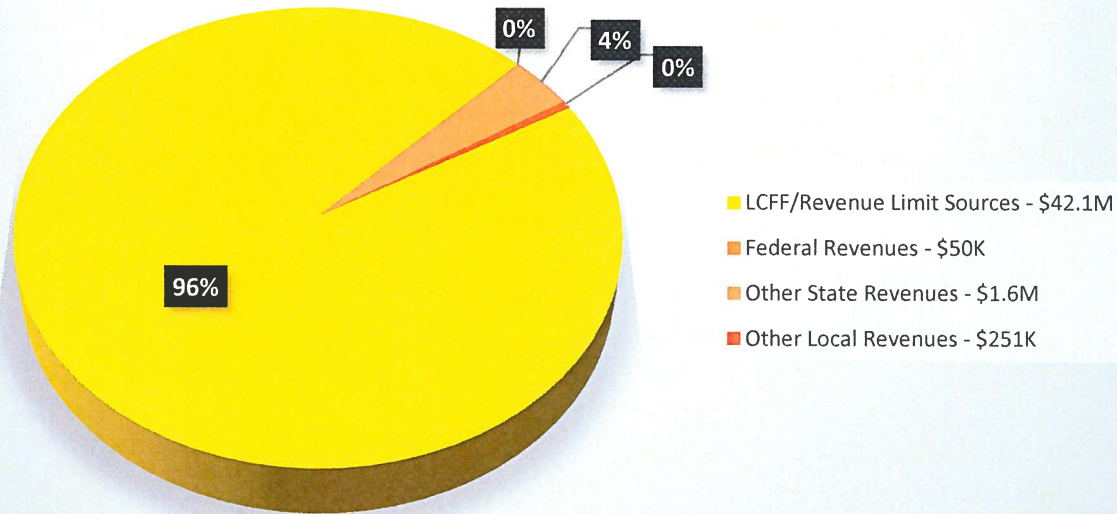
1. Certificated Salaries decreased by <\$45,574> or -0.2% compared to the First Interim Budget. This decrease is primarily due to salary cost adjustments from the Unrestricted budget to the Restricted side of the budget. Actual salary costs were entered based on individual employee's pay information. Additionally, budgeted salary costs were adjusted based on positions that have currently not been filled.
2. Classified Salaries decreased by <\$13,510> or -.3%. This decrease is attributable to budget adjustments to classified salaries.
3. Employee Benefits decreased by <\$12,228> or -0.2%. The budget was updated to include adjustments on salary costs.
4. Books and Supplies increased by \$27,716 or 1.5%. This increase is attributable primarily to adjustments/transfers within the Central Athletics budget.
5. Services and Other Operating Expenses decreased by <\$324> or -0.0%. This decrease is attributable primarily to adjustments on various items but included increases for expenditures based on travel for Mock Travel and Academic Decathlon.
6. Capital Outlay increased by \$6,350 or 1.5%. The budget was increased to include a new sweeper for operations.
7. Other Outgo decreased by <\$9,741> or -1.6%. This is due to an adjustment to the students generating "District of Resident" funds for ICOE. The transfer to ICOE decreased slightly based on adjustments in the LCFF calculator.
8. Transfers of Indirect Cost increased \$13,289 or 5.4%. This increase is a result of anticipated increase in Restricted program expenditures.

Overall Unrestricted Expenditures decreased by <\$60,600> or -0.16%

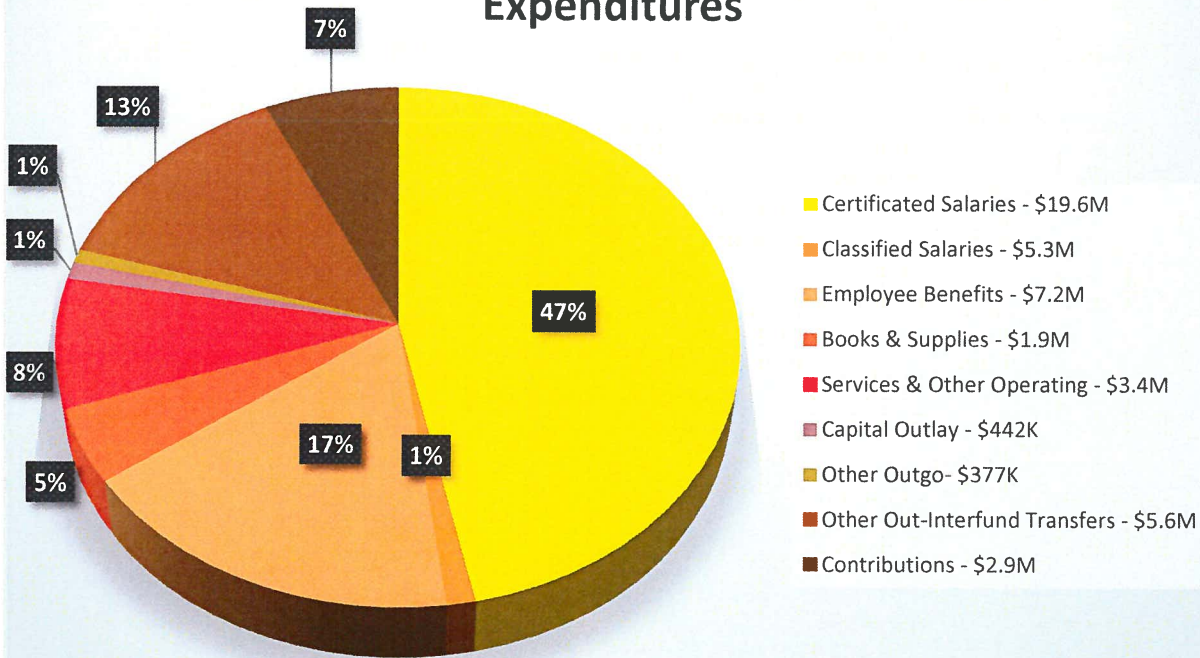
Other Financial Sources/Uses category increased by \$219,000 or 4.1%. This increase to the budgeted transfer provides funding to cover furniture and equipment expenses for the new IT Building. Included in the budget is the purchase of a new generator for the IT Building estimated to be approximately \$74,000.

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

2016-17 Unrestricted General Fund Revenue



2016-17 Unrestricted General Fund Expenditures



RESTRICTED GENERAL FUND

REVENUE VARIANCE

1. Federal revenues increased by \$18,183 or 0.7%. This minor increase was due to updating program award budgets. Basically, Title I and Title III award funding.
2. Other State revenues decreased by <\$309,660> or -7.5%. This decrease was primarily due to adjustments for Educator Effectiveness funding.
3. Other Local revenue increased by \$235,175 or 27.0%. This is a result of including the funding for California Career pathways Trust funding for 2016-17.

Overall, Restricted Revenues decreased by <\$56,301> or -0.7%

EXPENDITURE VARIANCE

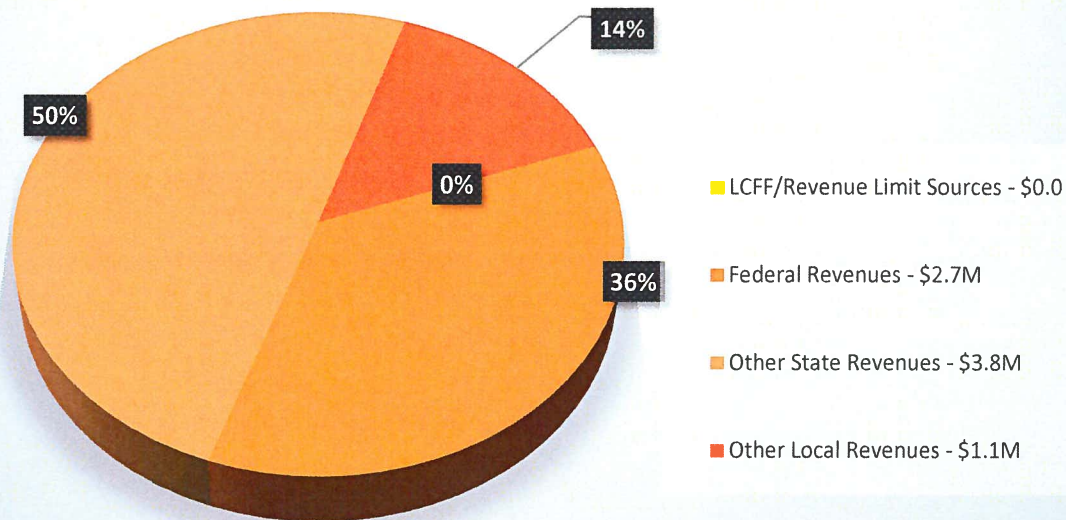
1. Certificated Salaries increased by \$17,013 or 0.6%. This increase is primarily due to projected increases in salary cost for the College and Career Readiness Grant.
2. Classified Salaries increased by \$1,633 or 0.1%. The budget was updated to include adjustments to salary costs. Slight increase based on College and Career Readiness Grant.
3. Employee Benefits increased by \$5,521 or 0.2%. The budget was updated to include the adjustments for certificated and classified salary cost increases as noted above.
4. Books and Supplies decreased by <\$125,664> or 6.6%. The decrease is primarily due to shifting budgeted expenditures for the Career Technical Education Incentive Grant Program (CTEIG) from the Books and Supplies Category (4000) to the Capital Outlay Category (6000).
5. Services and Other Operating Expenses increased by \$46,845 or 3.6%. The budget for this category increased to cover expenditures anticipated for the College and Career Readiness Grant. Also, the District's Routine and Restricted Maintenance Budget was increased to cover additional services for facility improvement.
6. Capital Outlay increased by \$221,634 or 108.5%. This increase is specifically due to proposed capital purchase through the CTEIG Program.
7. Other Outgo - budget is constant. No changes.
8. Other Outgo Transfers of Indirect Cost increased \$13,289 or 8.6%. This increase is a result of anticipated increase in Restricted program expenditures

Overall Restricted Expenditures increased by \$180,270 or 1.7%

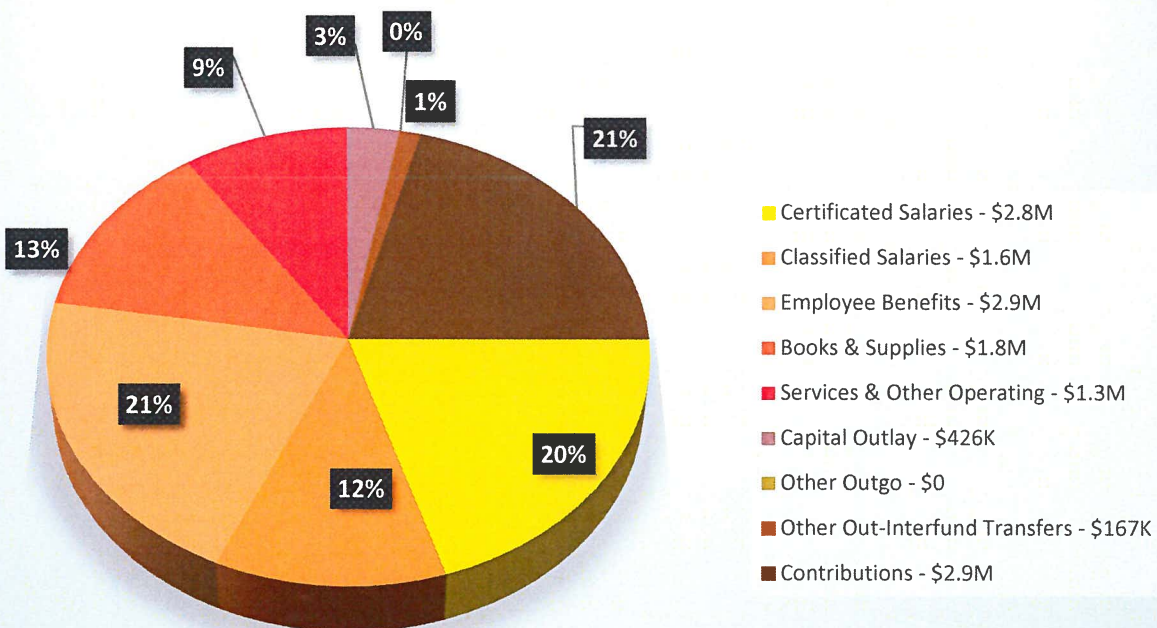
Contributions to the Restricted budget increased by \$26,118 or 0.9%. This is due to an increase to the Routine Restricted Maintenance budget.

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

2016-17 Restricted General Fund Revenues



2016-17 Restricted General Fund Expenditures



RESERVES

The District is projecting a decrease in the Unrestricted General Fund reserves by <\$2,774,969> for 2016-2017. The District is also anticipating a deficit in the Restricted Ending Fund Balance by <\$478,044>. The total General Fund Ending Fund Balance projected at June 30, 2017 is \$12,902,231 for which \$527,566 is designated as Restricted Ending Fund Balance.

MULTIYEAR FINANCIAL PROJECTION

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

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

| Components | 2016-17 | 2017-18 | 2018-19 |
|-------------------------------|-----------------------|-----------------------|-----------------------|
| Revenues | \$ 51,638,594 | \$ 50,751,170 | \$ 51,776,845 |
| Expenses | \$ 54,891,607 | \$ 54,366,731 | \$ 56,254,892 |
| Excess/(Deficit) | \$ (3,253,013) | \$ (3,615,561) | \$ (4,478,047) |
| Beginning Balance | \$ 16,155,244 | \$ 12,902,231 | \$ 9,286,670 |
| Ending Balance | \$ 12,902,231 | \$ 9,286,670 | \$ 4,808,622 |
| GF (01) Unrestricted Reserves | 22.5% | 16.1% | 7.6% |

Currently, it is anticipated that the District will have a deficit in the next two years. Factors that affect these balances are the elimination of one-time discretionary funds and Mandated Cost Reimbursement dollars (\$1 million+). At this time, the District is not anticipating one-time discretionary dollars for 2017-18 and beyond. Additionally, expenditures in the out years include the STRS and PERS percentage increases which are estimated to be \$543,152 and \$629,641 for 2017-18 and 2018-19, respectively. Also, the District is anticipating purchasing the new State adopted Social Studies text book in 2017-18 (est. \$500,000). The District's projection for 2017-18 will be revisited once the Governor releases the May Revise for the 2017-18 Budget. At that time, budget modifications, if necessary or required, will be made and included with the District's Estimated Actuals/ July 1, 2017 Budget.

CONCLUSION

Overall the District's fiscal position is stable. Based on the Department of Finance's projected revenues for future years, the Local Control Funding Formula is expected to provide the District with the means to sustain its current operational and educational needs. The Legislative Analyst's Office forecasts surpluses in the State's budget over the next several years. The surpluses assume that State spending is flat. The District must continue to operate prudently as the Local Control Funding Formula is projected to provide less new funding as the gap diminishes in the out years.

CERTIFICATION

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

Signed: _____

Date: _____

District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 14, 2017

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Merritt Merten

Telephone: (760) 336-4503

Title: Fiscal Services Supervisor

E-mail: mmerten@cuhsd.net

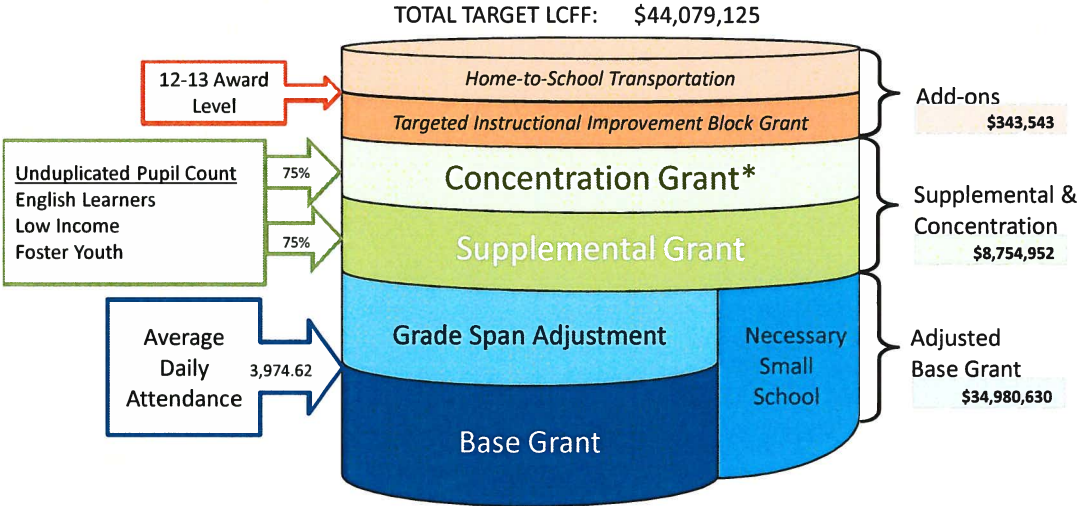
ADA

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

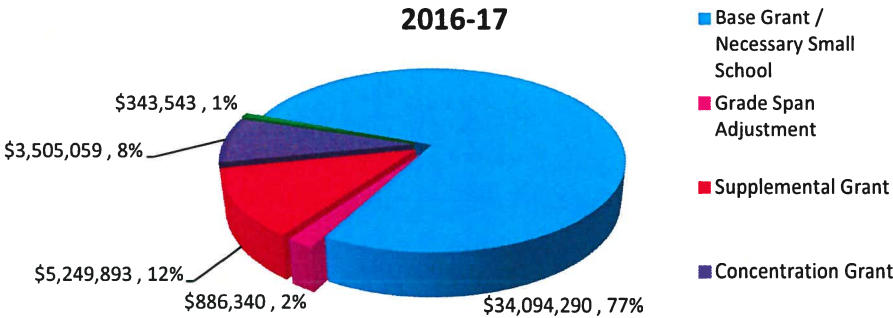
LCFF

Components of LCFF Target Entitlement

| | 2016-17 | |
|-------------------------------------|----------------------|--------------|
| Base Grant / Necessary Small School | \$ 34,094,290 | 3,974.62 ADA |
| Grade Span Adjustment | \$ 886,340 | |
| Supplemental Grant | \$ 5,249,893 | 75% |
| Concentration Grant | \$ 3,505,059 | 75% |
| Add-ons (TIIBG & Transportation) | \$ 343,543 | |
| Total | \$ 44,079,125 | |

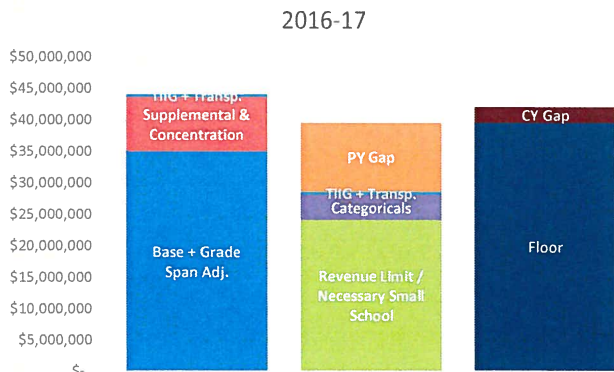


*Unduplicated Pupil Percentage must be above 55%



2016-17 Funding Components

| Component | Target | Floor | Funded |
|--|---------------|---------------|---------------|
| Base + Grade Span Adj. | \$ 34,980,630 | | |
| Supplemental & Concentration | \$ 8,754,952 | | |
| Revenue Limit / Necessary Small School | | \$ 24,087,827 | |
| Categoricals | | \$ 4,098,559 | |
| TIIG + Transp. | \$ 343,543 | \$ 343,543 | |
| PY Gap | | \$ 11,040,819 | |
| Floor | | | \$ 39,570,748 |
| CY Gap | | | \$ 2,492,231 |



Central Union High (63115) - 2016-17 Second Interim

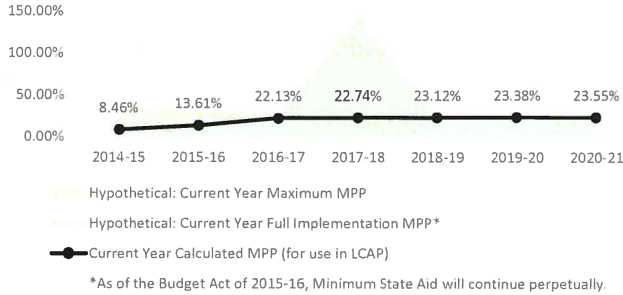
LOCAL CONTROL FUNDING FORMULA

Target Floor Funded

| MPP Transition Planning Comparison | | | | | |
|---|---------|---------|---------|---------|---------|
| | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| Current Year Calculated MPP (for use in LCAP) | 8.46% | 13.61% | 22.13% | 22.74% | 23.12% |
| Hypothetical: Current Year Maximum MPP | 34.90% | 29.52% | 26.56% | 25.87% | 25.04% |
| Hypothetical: Current Year Full Implementation MPP* | 25.41% | 25.56% | 25.03% | 140.89% | 23.82% |

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

MPP Transition Planning Comparison



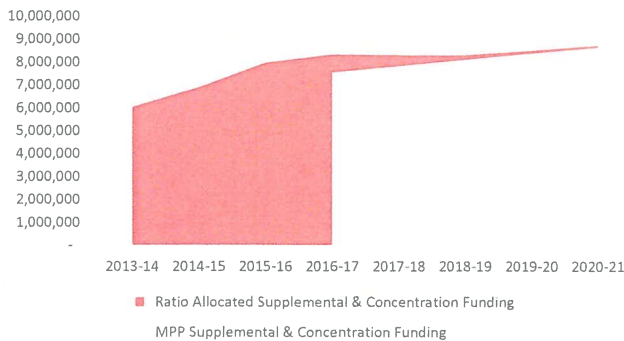
*As of the Budget Act of 2015-16, Minimum State Aid will continue perpetually.

| Ratio Allocation of Phase-in Funding | | | | | | |
|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| Target less add-ons | \$ 43,146,812 | \$ 43,536,208 | \$ 43,921,680 | \$ 43,735,582 | \$ 44,192,758 | \$ 45,009,801 |
| Floor & Gap less add-ons | \$ 30,068,500 | \$ 34,102,147 | \$ 39,227,224 | \$ 41,719,436 | \$ 42,304,882 | \$ 43,235,909 |
| Funding Ratio | 69.69% | 78.33% | 89.31% | 95.39% | 95.73% | 96.06% |
| Target Funding | \$ 43,490,355 | \$ 43,879,751 | \$ 44,265,223 | \$ 44,079,125 | \$ 44,536,301 | \$ 45,353,344 |
| Adjusted Base Grant | 34,473,048 | 34,714,271 | 34,980,630 | 34,980,630 | 35,497,331 | 36,351,875 |
| Supplemental Funding | 5,186,815 | 5,248,103 | 5,303,064 | 5,249,893 | 5,273,484 | 5,329,912 |
| Concentration Funding | 3,486,949 | 3,573,834 | 3,637,986 | 3,505,059 | 3,421,943 | 3,328,014 |
| Add-ons (TIIG, Transp.) | 343,543 | 343,543 | 343,543 | 343,543 | 343,543 | 343,543 |

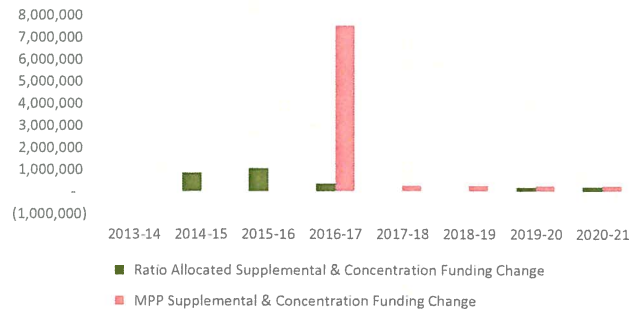
| Component Allocation During Phase-In | | | | | | |
|---|-------------------|---------------|---------------|---------------|---------------|---------------|
| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| Phase-in Funding | \$ 30,412,043 | \$ 34,445,690 | \$ 39,570,767 | \$ 42,062,979 | \$ 42,648,425 | \$ 43,579,452 |
| Ratio* Allocated Components: | 69.69% | 78.33% | 89.31% | 95.39% | 95.73% | 96.06% |
| Adjusted Base Grant | \$ 24,023,857 | \$ 27,191,876 | \$ 31,241,815 | \$ 33,368,074 | \$ 33,980,916 | \$ 34,919,202 |
| Supplemental Funding | 3,614,630 | 4,110,867 | 4,736,260 | 5,007,881 | 5,048,205 | 5,119,854 |
| Concentration Funding | 2,430,013 | 2,799,403 | 3,249,149 | 3,343,481 | 3,275,761 | 3,196,853 |
| Add-ons (TIIG, Transp.) | 343,543 | 343,543 | 343,543 | 343,543 | 343,543 | 343,543 |
| Ratio Allocated Supplemental & Concentration Funding | 6,044,643 | 6,910,271 | 7,985,409 | 8,351,362 | 8,323,966 | 8,316,706 |
| Ratio Allocated Supplemental & Concentration Funding Change | | 865,628 | 1,075,138 | 365,953 | (27,396) | (7,260) |
| Minimum Proportionality Percentage (MPP) Allocated Components: | | | | | | |
| Adjusted Base Grant | | \$ 34,445,690 | \$ 39,570,767 | \$ 34,502,883 | \$ 34,810,866 | \$ 35,459,523 |
| MPP Supplemental & Concentration Funding | Per approved LCAP | | | 7,560,096 | 7,837,559 | 8,119,929 |
| Add-ons (TIIG, Transp.) | | 343,543 | 343,543 | 343,543 | 343,543 | 343,543 |
| MPP Supplemental & Concentration Funding Change | | - | - | 7,560,096 | 277,463 | 282,370 |

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

Supplemental & Concentration Phase-In



Change in Allocated Supplemental & Concentration Funding



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

Minimum Proportionality Analysis

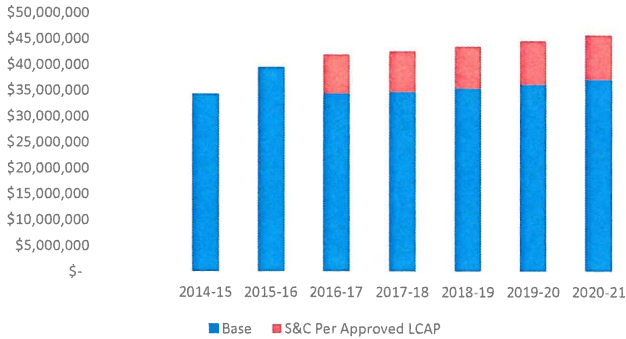
| | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|--|---------|---------|---------|---------|---------|
|--|---------|---------|---------|---------|---------|

Central Union High (63115) - 2016-17 Second Interim

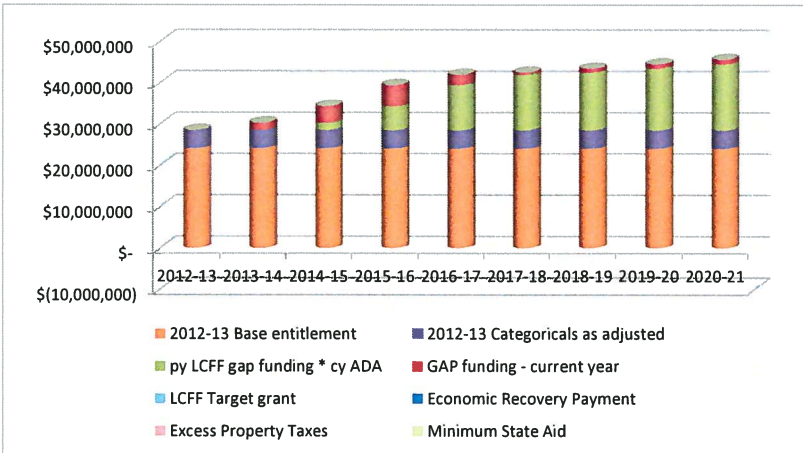
LOCAL CONTROL FUNDING FORMULA

| | | | | | |
|--------------|------------------------|----------------------|----------------------|----------------------|----------------------|
| Base | \$ 34,445,690 | \$ 39,570,767 | \$ 34,502,883 | \$ 34,810,866 | \$ 35,459,523 |
| S&C | Per Approved LCAP \$ - | \$ - | 7,560,096 | 7,837,559 | 8,119,929 |
| Total | \$ 34,445,690 | \$ 39,570,767 | \$ 42,062,979 | \$ 42,648,425 | \$ 43,579,452 |

Base vs Supplemental/Concentration Allocation



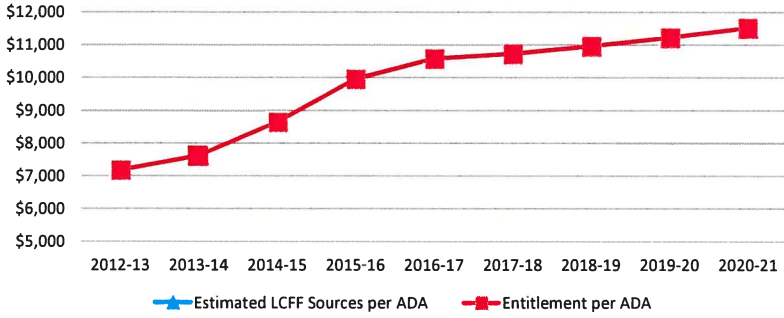
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Excess Property Taxes | \$ - | \$ - | \$ 0 | \$ 0 | \$ 0 | \$ (0) | \$ 0 |
| Minimum State Aid | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Economic Recovery Payment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| LCFF Target grant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| GAP funding - current year | \$ - | \$ 1,783,693 | \$ 4,074,076 | \$ 5,200,611 | \$ 2,492,231 | \$ 585,432 | \$ 931,037 |
| py LCFF gap funding * cy ADA | \$ - | \$ - | \$ 1,780,899 | \$ 5,840,227 | \$ 11,040,819 | \$ 13,533,064 | \$ 14,118,486 |
| 2012-13 Categoricals as adjusted | \$ 4,442,102 | \$ 4,442,102 | \$ 4,442,102 | \$ 4,442,102 | \$ 4,442,102 | \$ 4,442,102 | \$ 4,442,102 |
| 2012-13 Base entitlement | \$ 24,136,314 | \$ 24,186,248 | \$ 24,148,613 | \$ 24,087,827 | \$ 24,087,827 | \$ 24,087,827 | \$ 24,087,827 |
| Total General Purpose Funding | \$ 28,578,416 | \$ 30,412,043 | \$ 34,445,690 | \$ 39,570,768 | \$ 42,062,979 | \$ 42,648,425 | \$ 43,579,452 |
| Calculator tab: Recap total LCFF | \$ 28,578,416 | \$ 30,412,043 | \$ 34,445,690 | \$ 39,570,768 | \$ 42,062,979 | \$ 42,648,425 | \$ 43,579,452 |
| Proof | TRUE | TRUE | TRUE | TRUE | TRUE | TRUE | TRUE |



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

LCFF Entitlement per ADA

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|------------------------------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|
| Funded ADA | 3,982.62 | 3,990.86 | 3,984.65 | 3,974.62 | 3,974.62 | 3,974.62 | 3,974.62 |
| Estimated LCFF Sources per ADA | \$ 7,175.78 | \$ 7,620.42 | \$ 8,644.60 | \$ 9,955.86 | \$ 10,582.89 | \$ 10,730.19 | \$ 10,964.43 |
| Net Change per ADA | | \$ 444.64 | \$ 1,024.17 | \$ 1,311.27 | \$ 627.03 | \$ 147.30 | \$ 234.24 |
| Net Percent Change | | 6.20% | 13.44% | 15.17% | 6.30% | 1.39% | 2.18% |
| Estimated LCFF Entitlement per ADA | \$ 7,175.78 | \$ 7,620.42 | \$ 8,644.60 | \$ 9,955.86 | \$ 10,582.89 | \$ 10,730.19 | \$ 10,964.43 |
| Net Change per ADA | | \$ 444.64 | \$ 1,024.17 | \$ 1,311.27 | \$ 627.03 | \$ 147.30 | \$ 234.24 |
| Net Percent Change | | 6.20% | 13.44% | 15.17% | 6.30% | 1.39% | 2.18% |

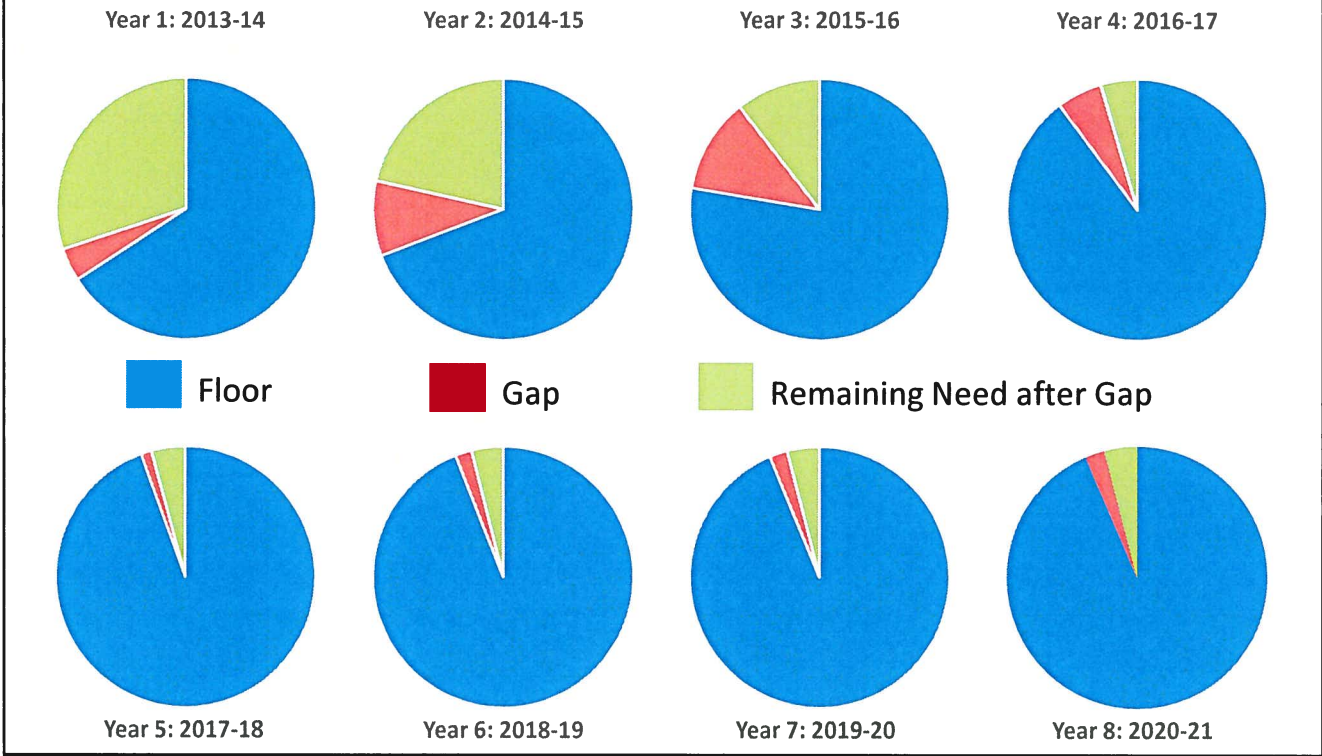


Central Union High (63115) - 2016-17 Second Interim

LOCAL CONTROL FUNDING FORMULA

| | Summary of Funding | | | | | |
|---|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Year 1 2013-14 | Year 2 2014-15 | Year 3 2015-16 | Year 4 2016-17 | Year 5 2017-18 | Year 6 2018-19 |
| Target | \$ 43,490,355 | \$ 43,879,751 | \$ 44,265,223 | \$ 44,079,125 | \$ 44,536,301 | \$ 45,353,344 |
| Floor | 28,628,350 | 30,371,614 | 34,370,156 | 39,570,748 | 42,062,993 | 42,648,415 |
| Remaining Need (before Gap) | 14,862,005 | 13,508,137 | 9,895,067 | 4,508,377 | 2,473,308 | 2,704,929 |
| Current Year Gap Funding | 1,783,693 | 4,074,076 | 5,200,611 | 2,492,231 | 585,432 | 931,037 |
| Remaining Need after Gap (informational only) | 13,078,312 | 9,434,061 | 4,694,456 | 2,016,146 | 1,887,876 | 1,773,892 |

Local Progress Towards Full LCFF Implementation:
Central Union High

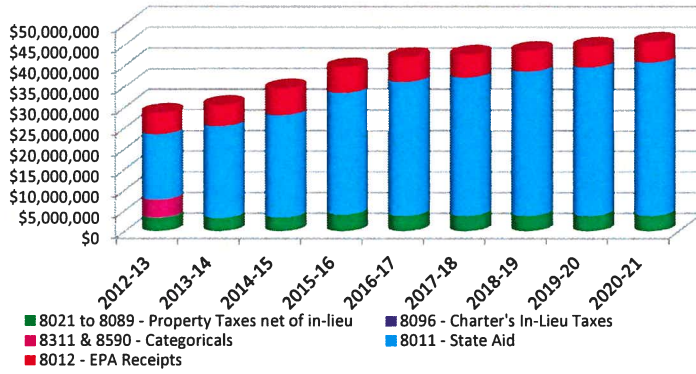


| | Components of LCFF By Object Code | | | | | | |
|--|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| 8011 - State Aid | \$ 15,780,058 | \$ 22,253,563 | \$ 24,805,740 | \$ 29,469,545 | \$ 32,467,631 | \$ 33,534,834 | \$ 34,947,617 |
| 8011 - Fair Share | - | - | - | - | - | - | - |
| 8311 & 8590 - Categoricals | 4,442,102 | - | - | - | - | - | - |
| EPA (for LCFF Calculation purposes) | 5,193,291 | 5,108,847 | 6,463,840 | 6,196,463 | 6,021,957 | 5,540,200 | 5,058,444 |
| <i>Local Revenue Sources:</i> | | | | | | | |
| 8021 to 8089 - Property Taxes net of in-lieu | 3,162,965 | 3,049,633 | 3,176,110 | 3,904,760 | 3,573,391 | 3,573,391 | 3,573,391 |
| 8096 - Charter's In-Lieu Taxes | - | - | - | - | - | - | - |
| TOTAL FUNDING | \$ 28,578,416 | \$ 30,412,043 | \$ 34,445,690 | \$ 39,570,767 | \$ 42,062,979 | \$ 42,648,425 | \$ 43,579,452 |
| 8012 - EPA Receipts | \$ 5,156,774 | \$ 5,123,430 | \$ 6,461,055 | \$ 6,221,182 | \$ 6,021,957 | \$ 5,540,200 | \$ 5,058,444 |
| Excess Taxes | \$ - | \$ - | \$ 0 | \$ 0 | \$ 0 | \$ (0) | \$ 0 |

Central Union High (63115) - 2016-17 Second Interim

LOCAL CONTROL FUNDING FORMULA

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



| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| LCFF Entitlement | \$ 28,578,416 | \$ 30,412,043 | \$ 34,445,690 | \$ 39,570,767 | \$ 42,062,979 | \$ 42,648,425 | \$ 43,579,452 |
| Excess Taxes | - | - | 0 | 0 | 0 | (0) | 0 |
| Minimum EPA | - | - | - | - | - | - | - |
| Proof Total all Sources | \$ 28,578,416 | \$ 30,412,043 | \$ 34,445,690 | \$ 39,570,768 | \$ 42,062,979 | \$ 42,648,425 | \$ 43,579,452 |
| | TRUE | TRUE | TRUE | FALSE | TRUE | TRUE | TRUE |

GENERAL FUND

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 42,159,936.00 | 42,182,599.00 | 23,341,239.22 | 42,062,979.00 | (119,620.00) | -0.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 50,000.00 | 32,372.59 | 50,000.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 543,257.00 | 1,600,625.60 | 1,105,566.61 | 1,600,625.60 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 234,530.00 | 251,430.00 | 166,997.76 | 251,430.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 42,937,723.00 | 44,084,654.60 | 24,646,176.18 | 43,965,034.60 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 19,709,209.45 | 19,624,360.52 | 12,214,802.48 | 19,578,787.00 | 45,573.52 | 0.2% |
| 2) Classified Salaries | | 2000-2999 | 5,073,865.00 | 5,308,979.16 | 3,483,879.77 | 5,295,469.16 | 13,510.00 | 0.3% |
| 3) Employee Benefits | | 3000-3999 | 7,185,624.53 | 7,238,226.96 | 4,370,942.85 | 7,225,998.67 | 12,228.29 | 0.2% |
| 4) Books and Supplies | | 4000-4999 | 1,814,839.55 | 1,902,861.57 | 1,004,567.54 | 1,930,577.54 | (27,715.97) | -1.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,065,968.93 | 3,387,523.42 | 1,917,758.98 | 3,387,199.03 | 324.39 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 311,200.00 | 436,164.34 | 130,452.34 | 442,514.38 | (6,350.04) | -1.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 614,792.31 | 623,154.24 | 317,216.00 | 613,413.12 | 9,741.12 | 1.6% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (234,496.16) | (246,134.28) | (16,358.80) | (259,423.11) | 13,288.83 | -5.4% |
| 9) TOTAL, EXPENDITURES | | | 37,541,003.61 | 38,275,135.93 | 23,423,261.16 | 38,214,535.79 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,396,719.39 | 5,809,518.67 | 1,222,915.02 | 5,750,498.81 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 4,401,720.03 | 5,393,817.57 | 4,741,000.00 | 5,612,817.57 | (219,000.00) | -4.1% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (2,687,555.73) | (2,886,532.62) | 0.00 | (2,912,650.45) | (26,117.83) | 0.9% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (7,089,275.76) | (8,280,350.19) | (4,741,000.00) | (8,525,468.02) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,692,556.37) | (2,470,831.52) | (3,518,084.98) | (2,774,969.21) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | | 9791 | 15,149,635.02 | 15,149,635.02 | 15,149,635.02 | 0.00 | 0.0% |
| b) Audit Adjustments | | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | 15,149,635.02 | 15,149,635.02 | 15,149,635.02 | | |
| d) Other Restatements | | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | 15,149,635.02 | 15,149,635.02 | 15,149,635.02 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | | 13,457,078.65 | 12,678,803.50 | 12,374,665.81 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | | 9711 | 6,000.00 | 6,000.00 | 6,000.00 | | |
| Stores | | | 9712 | 52,606.64 | 52,606.64 | 52,606.64 | | |
| Prepaid Expenditures | | | 9713 | 0.00 | 0.00 | 0.00 | | |
| All Others | | | 9719 | 0.00 | 0.00 | 0.00 | | |
| b) Restricted | | | 9740 | 0.00 | 0.00 | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | | 9750 | 0.00 | 0.00 | 0.00 | | |
| Other Commitments | | | 9760 | 0.00 | 0.00 | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | | 9780 | 0.00 | 0.00 | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | | 9789 | 13,398,472.01 | 12,620,196.86 | 12,316,059.17 | | |
| Unassigned/Unappropriated Amount | | | 9790 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,744,193.74 | 2,736,945.14 | 520,568.15 | 2,755,128.60 | 18,183.46 | 0.7% |
| 3) Other State Revenue | | 8300-8599 | 1,748,608.58 | 4,120,681.84 | 1,579,676.63 | 3,811,022.28 | (309,659.56) | -7.5% |
| 4) Other Local Revenue | | 8600-8799 | 881,661.39 | 872,233.26 | 563,005.56 | 1,107,408.46 | 235,175.20 | 27.0% |
| 5) TOTAL, REVENUES | | | 5,374,463.71 | 7,729,860.24 | 2,663,250.34 | 7,673,559.34 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,733,673.25 | 2,793,063.88 | 1,660,050.39 | 2,810,076.88 | (17,013.00) | -0.6% |
| 2) Classified Salaries | | 2000-2999 | 1,499,166.00 | 1,621,236.69 | 1,009,049.46 | 1,622,869.69 | (1,633.00) | -0.1% |
| 3) Employee Benefits | | 3000-3999 | 1,215,719.97 | 2,906,292.98 | 746,072.66 | 2,911,813.68 | (5,520.70) | -0.2% |
| 4) Books and Supplies | | 4000-4999 | 1,417,038.88 | 1,917,228.47 | 700,919.37 | 1,791,564.47 | 125,664.00 | 6.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,045,462.62 | 1,288,007.72 | 382,310.48 | 1,334,852.66 | (46,844.94) | -3.6% |
| 6) Capital Outlay | | 6000-6999 | 153,147.13 | 204,346.00 | 56,989.66 | 425,979.66 | (221,633.66) | -108.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 142,169.61 | 153,807.73 | 16,509.87 | 167,096.56 | (13,288.83) | -8.6% |
| 9) TOTAL, EXPENDITURES | | | 8,206,377.46 | 10,883,983.47 | 4,571,901.89 | 11,064,253.60 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,831,913.75) | (3,154,123.23) | (1,908,651.55) | (3,390,694.26) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 2,687,555.73 | 2,886,532.62 | 0.00 | 2,912,650.45 | 26,117.83 | 0.9% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 2,687,555.73 | 2,886,532.62 | 0.00 | 2,912,650.45 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (144,358.02) | (267,590.61) | (1,908,651.55) | (478,043.81) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | | | | | | | |
| | | 9791 | 1,005,609.20 | 1,005,609.20 | | 1,005,609.20 | 0.00 | 0.0% |
| b) Audit Adjustments | | | | | | | | |
| | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,005,609.20 | 1,005,609.20 | | 1,005,609.20 | | |
| d) Other Restatements | | | | | | | | |
| | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,005,609.20 | 1,005,609.20 | | 1,005,609.20 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 861,251.18 | 738,018.59 | | 527,565.39 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | 861,251.21 | 738,018.60 | | 527,565.88 | | |
| c) Committed | | | | | | | | |
| | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| | | 9790 | (0.03) | (0.01) | | (0.49) | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 42,159,936.00 | 42,182,599.00 | 23,341,239.22 | 42,062,979.00 | (119,620.00) | -0.3% |
| 2) Federal Revenue | | 8100-8299 | 2,744,193.74 | 2,786,945.14 | 552,940.74 | 2,805,128.60 | 18,183.46 | 0.7% |
| 3) Other State Revenue | | 8300-8599 | 2,291,865.58 | 5,721,307.44 | 2,685,243.24 | 5,411,647.88 | (309,659.56) | -5.4% |
| 4) Other Local Revenue | | 8600-8799 | 1,116,191.39 | 1,123,663.26 | 730,003.32 | 1,358,838.46 | 235,175.20 | 20.9% |
| 5) TOTAL, REVENUES | | | 48,312,186.71 | 51,814,514.84 | 27,309,426.52 | 51,638,593.94 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 22,442,882.70 | 22,417,424.40 | 13,874,852.87 | 22,388,863.88 | 28,560.52 | 0.1% |
| 2) Classified Salaries | | 2000-2999 | 6,573,031.00 | 6,930,215.85 | 4,492,929.23 | 6,918,338.85 | 11,877.00 | 0.2% |
| 3) Employee Benefits | | 3000-3999 | 8,401,344.50 | 10,144,519.94 | 5,117,015.51 | 10,137,812.35 | 6,707.59 | 0.1% |
| 4) Books and Supplies | | 4000-4999 | 3,231,878.43 | 3,820,090.04 | 1,705,486.91 | 3,722,142.01 | 97,948.03 | 2.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,111,431.55 | 4,675,531.14 | 2,300,069.46 | 4,722,051.69 | (46,520.55) | -1.0% |
| 6) Capital Outlay | | 6000-6999 | 464,347.13 | 640,510.34 | 187,442.00 | 868,494.04 | (227,983.70) | -35.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 614,792.31 | 623,154.24 | 317,216.00 | 613,413.12 | 9,741.12 | 1.6% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (92,326.55) | (92,326.55) | 151.07 | (92,326.55) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 45,747,381.07 | 49,159,119.40 | 27,995,163.05 | 49,278,789.39 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,564,805.64 | 2,655,395.44 | (685,736.53) | 2,359,804.55 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 4,401,720.03 | 5,393,817.57 | 4,741,000.00 | 5,612,817.57 | (219,000.00) | -4.1% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (4,401,720.03) | (5,393,817.57) | (4,741,000.00) | (5,612,817.57) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,836,914.39) | (2,738,422.13) | (5,426,736.53) | (3,253,013.02) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,155,244.22 | 16,155,244.22 | | 16,155,244.22 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,155,244.22 | 16,155,244.22 | | 16,155,244.22 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,155,244.22 | 16,155,244.22 | | 16,155,244.22 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 14,318,329.83 | 13,416,822.09 | | 12,902,231.20 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 6,000.00 | 6,000.00 | | 6,000.00 | | |
| Stores | | 9712 | 52,606.64 | 52,606.64 | | 52,606.64 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | 861,251.21 | 738,018.60 | | 527,565.88 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 13,398,472.01 | 12,620,196.86 | | 12,316,059.17 | | |
| Unassigned/Unappropriated Amount | | | (0.03) | (0.01) | | (0.49) | | |

MULTI-YEAR PROJECTIONS

SSC School District and Charter School Financial Projection Dashboard 2017-18 Governor's Proposed State Budget

This version of SSC's Financial Projection Dashboard is based on the 2017-18 Governor's Proposed State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

| LCFF ENTITLEMENT FACTORS | | | | |
|-----------------------------|---------|---------|---------|---------|
| Entitlement Factors per ADA | K-3 | 4-6 | 7-8 | 9-12 |
| 2016-17 Initial Grants | \$7,083 | \$7,189 | \$7,403 | \$8,578 |
| COLA at 1.48% | \$105 | \$106 | \$110 | \$127 |
| 2017-18 Base Grants | \$7,188 | \$7,295 | \$7,513 | \$8,705 |

| Entitlement Factors per ADA | K-3 | 4-6 | 7-8 | 9-12 |
|-----------------------------------|-----------|---------|---------|----------|
| 2017-18 Base Grants | \$7,188 | \$7,295 | \$7,513 | \$8,705 |
| Adjustment Factors | 10.4% CSR | - | - | 2.6% CTE |
| CSR and CTE amounts | \$748 | - | - | \$226 |
| 2017-18 Adjusted Base Grants | \$7,936 | \$7,295 | \$7,513 | \$8,931 |
| Supplemental Grants (% Adj. Base) | 20% | 20% | 20% | 20% |
| Concentration Grants | 50% | 50% | 50% | 50% |
| Concentration Grant Threshold | 55% | 55% | 55% | 55% |

| LCFF DASHBOARD FACTORS | | | | | |
|--|---------------|---------------|----------------------------|----------------------------|----------------------------|
| Factor | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| LCFF Planning Factors | SSC Simulator | SSC Simulator | SSC Simulator ¹ | SSC Simulator ¹ | SSC Simulator ¹ |
| SSC Gap Funding Percentage | 55.28% | 23.67% | 34.42% | 35.88% | 37.32% |
| Department of Finance Gap Funding Percentage | 55.28% | 23.67% | 53.85% | 68.94% | 100.00% |
| Gap Funding Percentage (May Revise) | 54.84% | - | - | - | - |

| PLANNING FACTORS | | | | | | |
|--|------------------------|---------|---------|---------|---------|--------|
| Factor | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | |
| Statutory COLA | | 0.00% | 1.48% | 2.40% | 2.53% | 2.66% |
| COLA on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education | | 0.00% | 1.48% | 2.40% | 2.53% | 2.66% |
| California CPI | | 2.37% | 2.72% | 2.92% | 2.60% | 2.73% |
| California Lottery | Base per ADA | \$144 | \$144 | \$144 | \$144 | \$144 |
| | Proposition 20 per ADA | \$45 | \$45 | \$45 | \$45 | \$45 |
| One-Time Discretionary Funds per ADA | | \$214 | \$48 | - | - | - |
| Interest Rate for Ten-Year Treasuries | | 2.20% | 2.50% | 2.70% | 2.90% | 2.80% |
| CalPERS Employer Rate (projected) | | 13.888% | 15.8% | 18.7% | 21.6% | 24.9% |
| CalSTRS Employer Rate (statutory) | | 12.58% | 14.43% | 16.28% | 18.13% | 19.10% |

| RESERVES | | |
|-------------------------------|--------------------|---|
| State Reserve Requirement | District ADA Range | Reserve Plan ¹ |
| The greater of 5% or \$66,000 | 0 to 300 | SSC recommends one year's increment of planned revenue growth |
| The greater of 4% or \$66,000 | 301 to 1,000 | |
| 3% | 1,001 to 30,000 | |
| 2% | 30,001 to 400,000 | |
| 1% | 400,001 and higher | |

¹ District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size is not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year's growth in LCFF funding as a reserve due to the potential volatility inherent in state revenues. Within that set aside, we also recommend assigning the supplemental and concentration grant dollars.

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 42,062,979.00 | 1.39% | 42,648,425.00 | 2.18% | 43,579,452.00 |
| 2. Federal Revenues | 8100-8299 | 50,000.00 | 0.00% | 50,000.00 | 0.00% | 50,000.00 |
| 3. Other State Revenues | 8300-8599 | 1,600,625.60 | -65.56% | 551,297.20 | 2.40% | 564,528.34 |
| 4. Other Local Revenues | 8600-8799 | 251,430.00 | -1.95% | 246,530.00 | 0.00% | 246,530.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (2,912,650.45) | 18.89% | (3,462,967.38) | 6.04% | (3,672,290.49) |
| 6. Total (Sum lines A1 thru A5c) | | 41,052,384.15 | -2.48% | 40,033,284.82 | 1.84% | 40,768,219.85 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 19,578,787.00 | | 19,841,142.75 |
| b. Step & Column Adjustment | | | | 262,355.75 | | 265,871.31 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 19,578,787.00 | 1.34% | 19,841,142.75 | 1.34% | 20,107,014.06 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 5,295,469.16 | | 5,357,426.15 |
| b. Step & Column Adjustment | | | | 61,956.99 | | 62,681.89 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 5,295,469.16 | 1.17% | 5,357,426.15 | 1.17% | 5,420,108.04 |
| 3. Employee Benefits | 3000-3999 | 7,225,998.67 | 8.00% | 7,804,000.26 | 8.29% | 8,450,660.75 |
| 4. Books and Supplies | 4000-4999 | 1,930,577.54 | 20.16% | 2,319,870.12 | 25.10% | 2,902,210.33 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 3,387,199.03 | -0.84% | 3,358,634.84 | 2.92% | 3,456,706.98 |
| 6. Capital Outlay | 6000-6999 | 442,514.38 | 36.76% | 605,174.24 | -11.88% | 533,279.34 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 613,413.12 | 1.40% | 622,021.33 | 2.20% | 635,710.90 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (259,423.11) | 0.00% | (259,423.11) | 0.00% | (259,423.11) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 5,612,817.57 | -28.73% | 4,000,000.00 | 0.00% | 4,000,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 43,827,353.36 | -0.41% | 43,648,846.58 | 3.66% | 45,246,267.29 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (2,774,969.21) | | (3,615,561.76) | | (4,478,047.44) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 15,149,635.02 | | 12,374,665.81 | | 8,759,104.05 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 12,374,665.81 | | 8,759,104.05 | | 4,281,056.61 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 58,606.64 | | 58,606.64 | | 58,606.64 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 12,316,059.17 | | 8,700,497.41 | | 4,222,449.97 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 12,374,665.81 | | 8,759,104.05 | | 4,281,056.61 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 12,316,059.17 | | 8,700,497.41 | | 4,222,449.97 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 6,334.72 | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 12,322,393.89 | | 8,700,497.41 | | 4,222,449.97 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 2,755,128.60 | 0.00% | 2,755,128.60 | 0.00% | 2,755,128.60 |
| 3. Other State Revenues | 8300-8599 | 3,811,022.28 | -10.99% | 3,392,380.28 | 2.40% | 3,473,797.40 |
| 4. Other Local Revenues | 8600-8799 | 1,107,408.46 | 0.00% | 1,107,408.46 | 0.00% | 1,107,408.46 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 2,912,650.45 | 18.89% | 3,462,967.38 | 6.04% | 3,672,290.49 |
| 6. Total (Sum lines A1 thru A5c) | | 10,586,209.79 | 1.24% | 10,717,884.72 | 2.71% | 11,008,624.95 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,810,076.88 | | 2,846,985.53 |
| b. Step & Column Adjustment | | | | 36,908.65 | | 37,403.23 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,810,076.88 | 1.31% | 2,846,985.53 | 1.31% | 2,884,388.76 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,622,869.69 | | 1,641,847.85 |
| b. Step & Column Adjustment | | | | 18,978.16 | | 19,200.20 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,622,869.69 | 1.17% | 1,641,847.85 | 1.17% | 1,661,048.05 |
| 3. Employee Benefits | 3000-3999 | 2,911,813.68 | 3.98% | 3,027,565.33 | 4.78% | 3,172,148.53 |
| 4. Books and Supplies | 4000-4999 | 1,791,564.47 | -0.60% | 1,780,888.97 | 2.92% | 1,832,890.92 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,334,852.66 | -16.04% | 1,120,780.81 | 2.91% | 1,153,433.51 |
| 6. Capital Outlay | 6000-6999 | 425,979.66 | -60.61% | 167,789.01 | 2.92% | 172,688.45 |
| 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 | 167,096.56 | -20.99% | 132,026.73 | 0.00% | 132,026.73 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 11,064,253.60 | -3.13% | 10,717,884.23 | 2.71% | 11,008,624.95 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (478,043.81) | | 0.49 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 1,005,609.20 | | 527,565.39 | | 527,565.88 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 527,565.39 | | 527,565.88 | | 527,565.88 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 527,565.88 | | 527,565.88 | | 527,565.88 |
| 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 | (0.49) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 527,565.39 | | 527,565.88 | | 527,565.88 |

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

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 42,062,979.00 | 1.39% | 42,648,425.00 | 2.18% | 43,579,452.00 |
| 2. Federal Revenues | 8100-8299 | 2,805,128.60 | 0.00% | 2,805,128.60 | 0.00% | 2,805,128.60 |
| 3. Other State Revenues | 8300-8599 | 5,411,647.88 | -27.13% | 3,943,677.48 | 2.40% | 4,038,325.74 |
| 4. Other Local Revenues | 8600-8799 | 1,358,838.46 | -0.36% | 1,353,938.46 | 0.00% | 1,353,938.46 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 51,638,593.94 | -1.72% | 50,751,169.54 | 2.02% | 51,776,844.80 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 22,388,863.88 | | 22,688,128.28 |
| b. Step & Column Adjustment | | | | 299,264.40 | | 303,274.54 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 22,388,863.88 | 1.34% | 22,688,128.28 | 1.34% | 22,991,402.82 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 6,918,338.85 | | 6,999,274.00 |
| b. Step & Column Adjustment | | | | 80,935.15 | | 81,882.09 |
| 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 | 6,918,338.85 | 1.17% | 6,999,274.00 | 1.17% | 7,081,156.09 |
| 3. Employee Benefits | 3000-3999 | 10,137,812.35 | 6.84% | 10,831,565.59 | 7.30% | 11,622,809.28 |
| 4. Books and Supplies | 4000-4999 | 3,722,142.01 | 10.17% | 4,100,759.09 | 15.47% | 4,735,101.25 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 4,722,051.69 | -5.14% | 4,479,415.65 | 2.92% | 4,610,140.49 |
| 6. Capital Outlay | 6000-6999 | 868,494.04 | -11.00% | 772,963.25 | -8.67% | 705,967.79 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 613,413.12 | 1.40% | 622,021.33 | 2.20% | 635,710.90 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (92,326.55) | 37.98% | (127,396.38) | 0.00% | (127,396.38) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 5,612,817.57 | -28.73% | 4,000,000.00 | 0.00% | 4,000,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 54,891,606.96 | -0.96% | 54,366,730.81 | 3.47% | 56,254,892.24 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (3,253,013.02) | | (3,615,561.27) | | (4,478,047.44) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 16,155,244.22 | | 12,902,231.20 | | 9,286,669.93 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 12,902,231.20 | | 9,286,669.93 | | 4,808,622.49 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 58,606.64 | | 58,606.64 | | 58,606.64 |
| b. Restricted | 9740 | 527,565.88 | | 527,565.88 | | 527,565.88 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 12,316,059.17 | | 8,700,497.41 | | 4,222,449.97 |
| 2. Unassigned/Unappropriated | 9790 | (0.49) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 12,902,231.20 | | 9,286,669.93 | | 4,808,622.49 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 12,316,059.17 | | 8,700,497.41 | | 4,222,449.97 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (0.49) | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 6,334.72 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 12,322,393.40 | | 8,700,497.41 | | 4,222,449.97 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 22.45% | | 16.00% | | 7.51% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 54,891,606.96 | | 54,366,730.81 | | 56,254,892.24 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 54,891,606.96 | | 54,366,730.81 | | 56,254,892.24 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 5% | | 5% | | 5% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 2,744,580.35 | | 2,718,336.54 | | 2,812,744.61 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) | | 66,000.00 | | 66,000.00 | | 66,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 2,744,580.35 | | 2,718,336.54 | | 2,812,744.61 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

**SPECIAL
EDUCATION
MAINTENANCE OF
EFFORT**

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| UNDPLICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,727,017.00 | | 1,727,017.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 659,656.00 | | 659,656.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 707,324.76 | | 707,324.76 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 88,487.12 | | 88,487.12 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,000.00 | | 12,000.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,194,484.88 | 0.00 | 3,194,484.88 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,735.79 | | 1,735.79 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,735.79 | 0.00 | 1,735.79 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,196,220.67 | 0.00 | 3,196,220.67 |
| STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500,463.00 | | 1,500,463.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 165,303.00 | | 165,303.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 466,921.50 | | 466,921.50 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 81,687.12 | | 81,687.12 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,500.00 | | 10,500.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,224,874.62 | 0.00 | 2,224,874.62 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,735.79 | | 1,735.79 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,735.79 | 0.00 | 1,735.79 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,226,610.41 | 0.00 | 2,226,610.41 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | |
| | TOTAL COSTS | | | | | | | 233,252.81 | | 233,252.81 |
| | | | | | | | | 2,459,863.22 | | 2,459,863.22 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|--|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 164,803.00 | | 164,803.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 69,383.10 | | 69,383.10 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38,000.00 | | 38,000.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,000.00 | | 4,000.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 276,186.10 | 0.00 | 276,186.10 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 276,186.10 | 0.00 | 276,186.10 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section) | | | | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | | |
| | TOTAL COSTS | | | | | | | | 233,252.81 | 1,002,997.33 |
| | | | | | | | | | | 1,512,436.24 |

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

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|-------------|---|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | | 350 |
| | TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | 1,672,012.84 |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,672,012.84 | | 1,672,012.84 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 581,234.30 | | 581,234.30 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 705,314.03 | | 705,314.03 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 63,241.98 | | 63,241.98 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,470.56 | | 10,470.56 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,032,273.71 | 0.00 | 3,032,273.71 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 210,966.96 | | 210,966.96 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 508,466.02 | | | | | | | | 508,466.02 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 210,966.96 | 0.00 | 210,966.96 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,243,240.67 | 0.00 | 3,243,240.67 |
| | FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 218,450.12 | | 218,450.12 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 422,591.81 | | 422,591.81 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 190,313.62 | | 190,313.62 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,118.90 | | 6,118.90 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,451.52 | | 1,451.52 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 838,925.97 | 0.00 | 838,925.97 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 66,694.61 | | 66,694.61 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 66,694.61 | 0.00 | 66,694.61 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 905,620.58 | 0.00 | 905,620.58 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | |
| | TOTAL COSTS | | | | | | | | | 170,263.13 |
| | | | | | | | | | | 735,357.45 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|--|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,453,562.72 | | 1,453,562.72 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 158,642.49 | | 158,642.49 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 515,000.41 | | 515,000.41 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 57,123.08 | | 57,123.08 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,019.04 | | 9,019.04 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,193,347.74 | 0.00 | 2,193,347.74 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 144,272.35 | | 144,272.35 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 508,466.02 | | | | | | | | 508,466.02 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 144,272.35 | 0.00 | 144,272.35 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,337,620.09 | 0.00 | 2,337,620.09 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | | 170,263.13 |
| | TOTAL COSTS | | | | | | | | | 2,507,883.22 |
| LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 158,642.49 | | 158,642.49 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 59,656.66 | | 59,656.66 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 48,655.90 | | 48,655.90 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,123.03 | | 3,123.03 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 270,078.08 | 0.00 | 270,078.08 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 270,078.08 | 0.00 | 270,078.08 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | | 170,263.13 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 926,964.27 |
| | TOTAL COSTS | | | | | | | | | 1,367,305.48 |

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

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

| Provide the condition number, if any, to be used in the calculation below: | State and Local | Local Only |
|--|------------------------|-------------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 0.00 | 0.00 |

SELPA: (??)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

| | <u>State and Local</u> | <u>Local Only</u> |
|---|------------------------|-------------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | _____ | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | _____ | |
| Increase in funding (if difference is positive) | 0.00 | |
| Maximum available for MOE reduction (50% of increase in funding) | 0.00 (a) | |
| Current year funding (IDEA Section 619 - Resource 3315) | _____ | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320) | 0.00 (b) | |

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e) _____

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

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| |

SELPA: (??)
SECTION 3

| | <u>Column A</u> | <u>Column B</u> | <u>Column C</u> |
|--|--|--|-------------------------------|
| | Projected Exps. FY 2016-17 (LP-I Worksheet) | Actual Expenditures FY 2015-16 (LA-I Worksheet) | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method? | | | |
| If the answer is "NO", then the LEA must complete Section A2. | | | |
| a. Total special education expenditures | 3,196,220.67 | | |
| b. Less: Expenditures paid from federal sources | 736,357.45 | | |
| c. Expenditures paid from state and local sources | 2,459,863.22 | 2,507,883.22 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 2,459,863.22 | 2,507,883.22 | (48,020.00) |
| d. Special education unduplicated pupil count | 336.00 | 350 | |
| e. Per capita state and local expenditures (A1c/A1d) | 7,321.02 | 7,165.38 | 155.64 |

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

| | Projected Exps. FY 2016-17 | Most Recent FY | Difference |
|--|---------------------------------------|-----------------------|-------------------|
| 2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures. | | | |
| a. Expenditures paid from state and local sources | 2,459,863.22 | | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 2,459,863.22 | 0.00 | 2,459,863.22 |
| b. Special education unduplicated pupil count | 336.00 | | |
| c. Per capita state and local expenditures (A2a/A2b) | 7,321.02 | 0.00 | 7,321.02 |

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

| | Projected Exps. FY 2016-17 | Actual Expenditures FY 2015-16 | Difference |
|--|-------------------------------|--------------------------------------|-------------------|
| 1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method? | | | |
| If the answer is "NO", then the LEA must complete Section B2. | | | |
| a. Expenditures paid from local sources | 1,512,436.24 | 1,367,305.48 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | <u>1,512,436.24</u> | <u>1,367,305.48</u> | <u>145,130.76</u> |
| b. Per capita local expenditures (B1a/A1d) | <u>4,501.30</u> | <u>3,906.59</u> | <u>594.71</u> |

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

| | Projected Exps. FY 2016-17 | Most Recent FY | Difference |
|--|-------------------------------|----------------|---------------------|
| 2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only. | | | |
| a. Expenditures paid from local sources | 1,512,436.24 | | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | <u>1,512,436.24</u> | <u>0.00</u> | <u>1,512,436.24</u> |
| b. Special education unduplicated pupil count | <u>336</u> | | |
| c. Per capita local expenditures (B2a/B2b) | <u>4,501.30</u> | <u>0.00</u> | <u>4,501.30</u> |

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

Merritt Merten
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Telephone Number

Fiscal Services Supervisor
Title

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E-mail Address

**2016-2017
CASH FLOW**

Central Union High School District
Estimated Cash Flow 2016-2017

(cash balanced as of 2/28/2017)

| | balanced | balanced | balanced | balanced | balanced | balanced |
|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| Beginning Balance | July | August | September | October | November | December |
| \$16,935,805.81 | | | | | | |
| Monthly Total Revenue | \$2,139,544.25 | \$1,780,796.85 | \$4,659,796.09 | \$3,846,026.80 | \$3,650,041.63 | \$7,317,994.86 |
| Prior Year | (\$811,620.58) | \$455,617.95 | \$268,497.89 | (\$370,033.65) | \$81,873.21 | \$43,076.84 |
| Compensation | (\$1,042,869.98) | (\$2,906,816.57) | (\$3,307,029.57) | (\$3,173,038.20) | (\$3,306,726.76) | (\$777,253.41) |
| General Disbursement | (\$3,500,148.64) | (\$1,677,395.05) | (\$916,223.55) | (\$721,697.52) | (\$575,137.68) | (\$496,216.16) |
| Cash Balance | \$13,720,710.86 | \$11,372,914.04 | \$12,077,954.90 | \$11,659,212.33 | \$11,509,262.73 | \$17,596,864.86 |

| balanced/estimated | balanced | balanced | estimated | estimated | estimated | estimated |
|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | January | February | March | April | May | June |
| Monthly Total Revenue | \$3,567,263.12 | \$3,375,034.92 | \$4,746,512.72 | \$4,198,468.52 | \$2,918,229.22 | \$5,078,030.82 |
| Prior Year | \$201,905.02 | \$156,465.47 | (\$6,853.03) | (\$6,853.03) | (\$6,853.03) | \$493,146.83 |
| Compensation | (\$5,610,788.57) | (\$3,360,274.55) | (\$2,731,805.83) | (\$2,978,970.79) | (\$2,653,206.74) | (\$2,713,085.53) |
| General Disbursement | (\$582,255.75) | (\$1,365,171.09) | (\$1,313,384.83) | (\$553,240.69) | (\$1,468,548.94) | (\$1,612,571.00) |
| Cash Balance | \$15,172,988.68 | \$13,979,043.43 | \$14,673,512.46 | \$15,332,916.47 | \$14,122,536.98 | \$15,368,058.10 |