

**Central Union High
School District**

**2016-2017
Estimated Actuals**

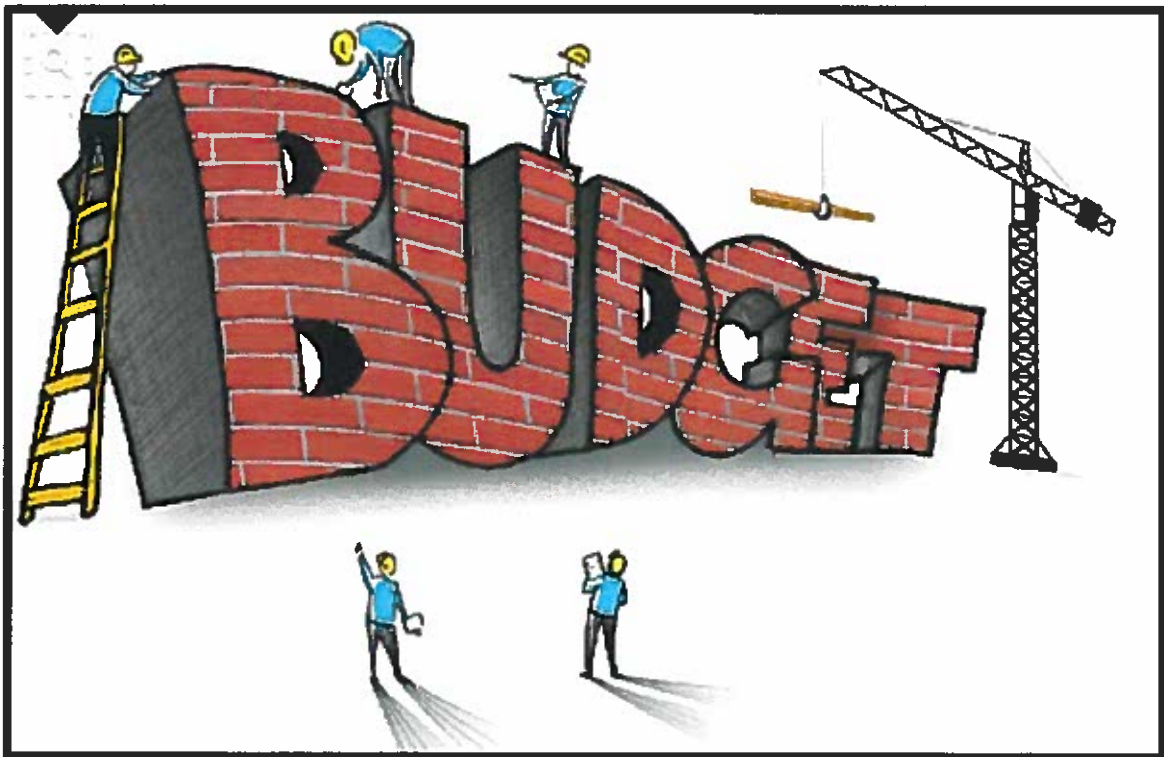
**2017-2018
Budget**

Central Union High School District

ESTIMATED ACTUALS 2016-2017

ADOPTED BUDGET 2017-2018

June 27, 2017



Estimated and Adopted Budget Overview

During the months of May and June each year, the District finalizes its budget for the upcoming fiscal year. In order to develop the budget, a series of assumptions about the conditions of the District must be determined. These assumptions are then inserted into State and District formulas in order to finalize the budget for the next fiscal year. The assumptions are updated with a revision that occurs within 45 days after the adoption of the State Budget and with two interim reports that are presented to the Board of Trustees in December and March of each fiscal year.

This report includes two major components:

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



State Information

In January 2017, the Governor unveiled his 2017-18 State Budget providing for a small increase to ongoing education funding and closing the remaining Local Control Funding Formula (LCFF) gap for 2017-18 by 23.67%. In the May Revise Budget, the Governor is proposing to increase the LCFF gap funding from 23.67% to 43.97%. As the State continues to aggressively fund the LCFF Gap, future funding for districts will greatly diminish as they get closer to their LCFF Target Funding due to the fact that the LCFF Gap is getting small.

The Governor's May Revision provides an additional \$661 million for a total of \$1.4 billion for education funding based on unanticipated State revenues for 2015-16, 2016-17 and additional projected revenues for 2017-18. In addition, the Governor is proposing another payout of one-time funds for discretionary purposes. The one-time funds would be issued based on the District's Average Daily Attendance (ADA). The budgeted one-time discretionary funds is part of the 2017-18 Budget but the Governor proposed not to release these funds until May 2019. Given that this funding is proposed to be issued in approximately two (2) years from now, the District will not include these dollars within the 2017-18 District budget. An issue not addressed in the May Revise, again, is the continued concern of increased retirement costs for CalSTRS/CalPERS. Also, under the SB 858 "Rainy Day Fund", the Governor did not address the growing concern over the Local Reserve Cap and the limited amounts that school district's may be required to retain as reserves.

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

With a projected 2017-18 appropriation that funds the gap at approximately 43.97%, the Central Union High School District is estimating an increase in State funding by approximately \$1.1 million over 2016-17 figures. The new revenue includes Supplemental and Concentration funding of \$694,879. For 2016-17, the gap funding percentage was 55.03% which generated an estimated \$2.5 million in gap funding. Again, as the State moves forward with filling in the LCFF Gap, the amount of new on-going funds will greatly shrink as we approach the District’s LCFF Target.

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

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

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

The main principal of the LCAP is to show ***how*** the district will provide increased or improved services to “unduplicated” pupils. The proposed 2017-18 LCFF Gap funding of 43.97% included in the Governor’s May Revise also modified Minimum Proportionality Percentage (MPP) which is the percentage by which services for unduplicated pupils must be increase/improved as compared to all pupils being served. The CUHSD’s three year average percentage of unduplicated students enrolled in our District is now 74.28%. The estimated funding for Supplemental and Concentration Grant Funding for 2017-18 is \$7.8 million.

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

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

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

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

A districts annual enrollment count is taken in October for that school year and is used for estimating staffing and facility needs. This enrollment count is called the October California Basic Educational Data System (CBEDS) count. The projected enrollment for the Central Union High School District for 2017-2018 is 4,091. This is a projected decrease of 28 students from the 2016-2017 enrollment figure of 4,119.

The ADA of the District is one of the most important pieces of State funding as this is used to calculate LCFF funding. For 2017-18, the LCFF accounts for **98.2%** of the total Unrestricted General Fund dollars. Even small fluctuations in the District's ADA can mean tens of thousands of dollars as a gain or loss in State revenues. District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenue matches the District's budgeted or revised projections. A 1% fluctuation in the District's attendance equates to a gain or loss of approximately **\$433,000**.

Beginning in 2015-16, the District launched an aggressive Attendance Improvement Campaign that involved staff from all school campuses. Attendance percentages were reviewed, various forms were revised, parent notifications and communication improved, and media outreach was used to enhance public awareness regarding the importance of student attendance. Due to this effort, the district decreased chronic absenteeism and increased the attendance to enrollment percentage.

The ADA percentage for 2015-16 was 95.05%. For 2016-17, the District's ADA percentage increased by **0.28%** to **95.33%**. The latest state-wide high school district ADA information is from 2015-16 which was listed at **93.90%**.

One thing to note is that the Average Daily Attendance data is not reported in the same way that it was in previous years based on changes under the Local Control Funding Formula (LCFF). Continuation, Opportunity, Home or Hospital, and Special Day Class ADA are all reported with regular ADA under LCFF. Also, Mandatory Expelled is now reported by the Imperial County Office of Education and no longer attributable to students regarded as "district of residence" which were counted as part of the District.

The P-2 ADA for 2015-16 was 3,916.18 which is up by 36 ADA over the 2014-15 ADA figure. For 2016-17, the actual P-2 ADA generated was 3,926.74. This is up by 10.56 ADA over prior year. The District collected enrollment data from CUHSD's feeder districts based on October 2016 CALPADS. Using this data, the district is projecting enrollment to be 4,091 for 2017-18. Utilizing our four year average attendance percentage times the projected 2017-18 enrollment generates a projected P-2 ADA for 2017-18 to be 3,882.64 or approximately 44 less than for 2016-17. The graph in Table 1 below provides an illustration of the ADA-to-Enrollment history for the Central Union High School District.

Table 1

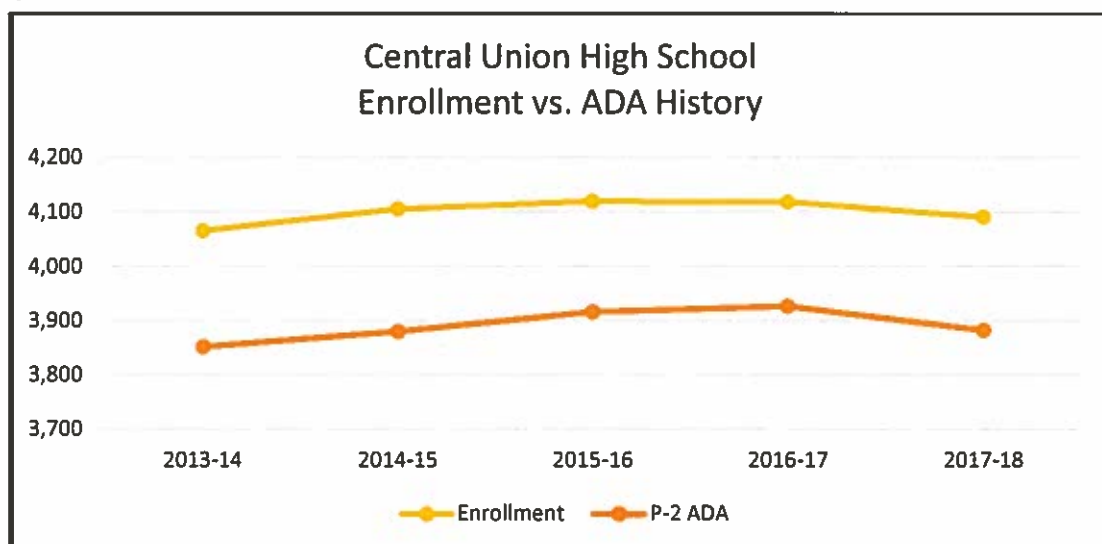


Table 2 below also provides the ADA-to –Enrollment history of the District for the last five years.

Table 2	2012-13	2013-14	2014-15	2015-16	2016-17	Projected 2017-18
	CALPADS Enrollment (October Snapshot)	4,104	4,066	4,106	4,120	4,119
Change in Enrollment	48	(38)	40	14	(1)	(28)
Percentage Change	1.18%	-0.93%	0.98%	0.34%	-0.02%	-0.68%
						Proj. w/4 yr Avg.
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
P-2 Actual Attendance	3,897.91	3,852.10	3,880.28	3,916.18	3,926.74	3,882.64
Change in ADA Attendance P/Y	62	(46)	28	36	11	(44)
Percentage Change	1.61%	-1.18%	0.73%	0.93%	0.27%	-1.12%
P-2 Actual Attendance as a % of CALPADS Enrollment	94.98%	94.74%	94.50%	95.05%	95.33%	94.91%

Although the projected ADA for 2017-18 is calculated to be 44 ADA less than prior year, the District will cautiously and conservatively budget State revenues using the actual 2016-17 P-2 ADA for 2017-18. This base figure or minimum is what the State will use in allocating LCFF funding to the District. The District will monitor and review enrollment and ADA as the 2017-18 school year progresses.

Revenue and Expenditures

In 2016-17, the LCFF revenue amount increased by \$2.5 million over 2015-16. For 2017-18, the growth in State revenue is expected to be \$1.1 million over the prior year figure. Based on 2016-17 S&C expenditures, \$694,879 more dollars are designated to be spent on the students that generate the S&C Grants. The LCFF increase is attributable to the slight increase in ADA but more so on the 43.97% increase in the LCFF Gap Funding increase.

As part of the May Revise, the Governor is proposing to provide another round of one-time discretionary funds. The amount he is proposing is approximately \$173/ADA for an estimated \$679,326 for CUHSD. The District is taking a conservative approach with these funds as these dollars are still being negotiated with the legislature but, more importantly, these funds are not proposed to be released until May, 2019. The District will not be recognizing these funds within the District's 2017-18 Budget since it is anticipated that these funds will be issued two years from now.

For 2017-18, total expenditures for the combined Unrestricted & Restricted General Fund Budget are projected to exceed revenues by \$2,120,449. In other words, the projected deficit for 2017-18 is <\$2,120,449>. This is basically due to the aggressive approach of upgrading and modernizing various District facilities.

Expenditures and Other Outgo/Transfers are projected to increase by approximately \$200,000. Budgeted expenditures for the Unrestricted General Fund increased by \$916,781 and decreased by \$720,760 on the Restricted side of the budget for 2017-2018. At this time, 2017-18 projected expenditures do not include any salary/compensation increases due to possible future settlements with the El Centro Secondary Teachers Association nor the California School Employees Association.

The 2017-18 Budget includes ongoing normal expenditure increases like step and column and utilities and services. There is a projected decrease in the Books and Supplies category due to a shift in expenditures within the Career Technical Education Program in order to provide funds in the Capital Outlay category to build the Greenhouse and renovate Café 56 facilities at Southwest High.

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

The Interfund Transfers Out category includes transfers to other Funds that are primarily for facility improvement. These improvements are based on the District's Facility Improvement and Capital Renewal Plan. This improvement plan or schedule is based on the previous Deferred Maintenance Program and includes repair, replacement and capital improvements such as painting, plumbing, heating/ventilation/air conditioning equipment, paving/cement work, electrical, roofing and door locks & rekeying. In 2016-17, the plan included the Southwest High School Modernization Project, the new Phoenix Rising Campus, and the new IT Department Building just recently constructed near the District's warehouse on McCollum Drive, El Centro. For 2017-18, the District's Facility Improvement Plan includes the Central Gym Restroom Renovation, Southwest High New Carpet Replacement Project, Desert Oasis High School Diner/Cafeteria Remodel and other facility improvement projects.

The 2017-18 Budget includes Interfund Transfers Out in the amount of \$4.5 million. The District is proposing to transfer \$1.5 million into Fund 140 Deferred Maintenance Fund for facility projects mentioned above, \$150,000 to the Cafeteria Fund to support food services, \$500,000 to Fund 200 Other Post Employee Benefit Fund to help meet the District's outstanding liability for retiree benefits, and \$350,000 to the Adult Education Fund in support of the improvements to the new Adult Education School facility. As a contingency, in case of possible delays in receiving State Facility funds, the District is proposing to transfer \$2.0 million to Fund 400 Special Reserve for Capital Outlay Projects. These funds are in support of the new STEM Building, the Aquatic Center Project or other large capital projects based on the District's Facility Assessment & Five Year Plan.

The largest part of the District's contribution to restricted programs continue to be Special Education and Routine Restricted Maintenance. The projected contribution for 2017-18 is consistent to the level of contributions included in 2016-17. The 2017-18 Contributions to other programs within the General Fund is expected to be \$3,022,227.

Additional increases in expenditures are also based on new expenses related to initiatives included in the Local Control Accountability Plan (LCAP). The budgeted LCAP expenditures for 2016-17 and 2017-18 are \$7.5 million and \$7.8 million, respectfully. This is due to the additional estimated Supplemental and Concentration Grant fund dollars the District is anticipating receiving based on the revised gap funding rate of 43.97%.

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

Table 3A

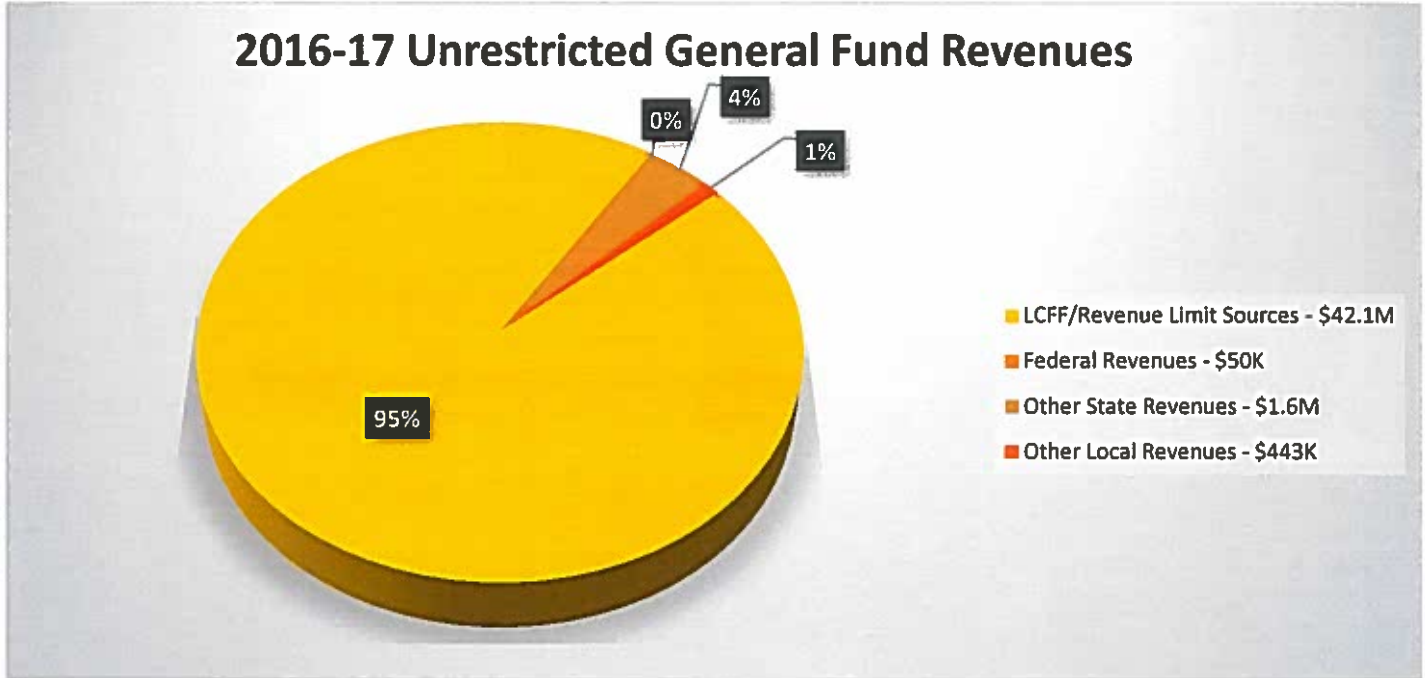
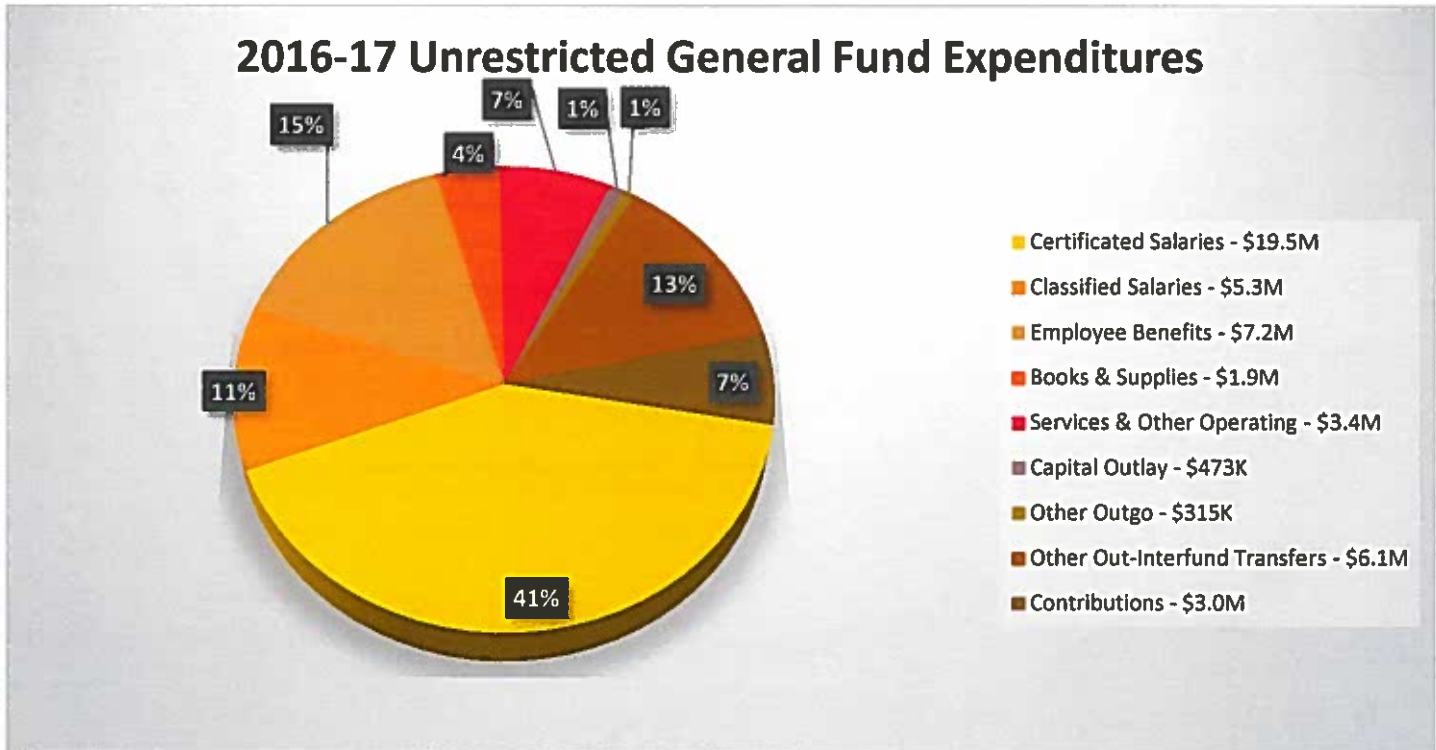


Table 3 B



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

Table 4 A

2017-18 Unrestricted General Fund Revenue

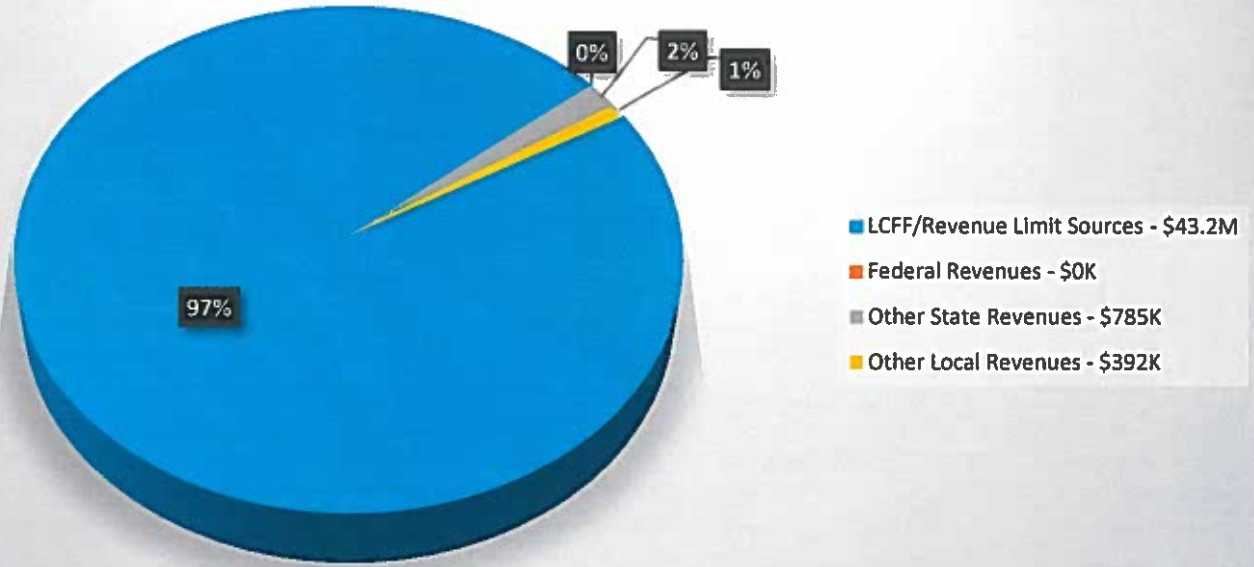
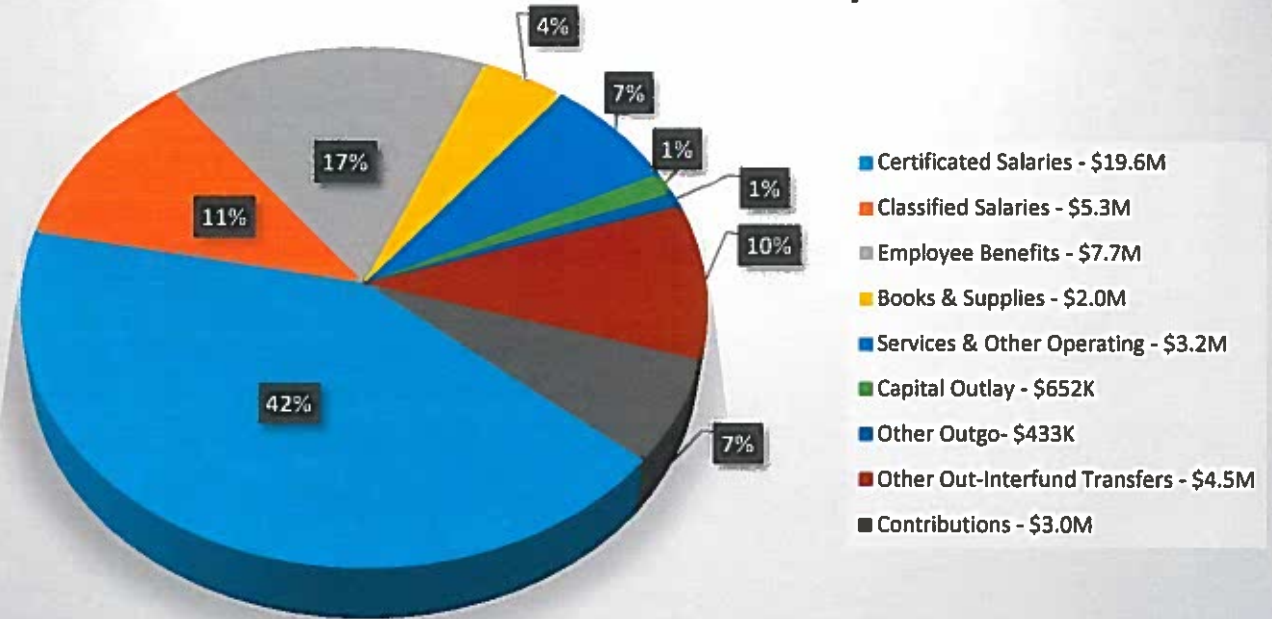


Table 4 B

2017-18 Unrestricted General Fund Expenditures



CalSTRS/PERS Funding Plan

In 2014-15, the Governor projected the CalSTRS contribution needed to increase by \$450 million through a combination of increasing employee contribution rates, increasing employer contribution rates, and \$73.2 million from the State. This was an attempt to close the then CalSTRS's \$73.7 billion unfunded liability in the retirement system. The current CalSTRS's employer rate schedule anticipates increases by 1.85% annually until it reaches 19.10% in 2020-21. Table 7 illustrates the CalSTRS rate increases over time for both employer and employees.

Table 7 – CalSTRS Rate Schedule

Year	Employer	Pre-PEPRA Employees	Post-PEPRA Employees
2015-16	10.73%	9.20%	8.560%
2016-17	12.58%	10.25%	9.205%
2017-18	14.43%	10.25%	9.205%
2018-19	16.28%	10.25%	9.205%
2019-20	18.13%	10.25%	9.205%
2020-21	19.10%	10.25%	9.205%

The current CalPERS employer rate of 13.888% for 2016-2017 will increase by approximately 2.00% to 15.8% for 2017-18. In 2018-2019, the CalPERS rate is set to increase to 18.7% or an increase of 18.4% over the 2017-18 percentage. The District has included these figures in the budget and multi-year projections. The year-over-year increase to the employer's or District's portion of STRS/PERS costs are projected to be between \$400,000 and \$600,000 annually until 2020-21. Again, the impact of these increases are astounding since each annual rate greatly increases through 2020-21. The District will need to cover these retirement benefit costs from on-going LCFF funding since the Governor has not provided districts with other direct assistance to meet this unfunded liability.

Table 8 – CalPERS Rate Schedule

	Actual	Projected			
	2016-17	2017-18	2018-19	2019-20	2020-21
	13.888%	15.8%*	17.7%*	19.7%*	21.1%*
Newly Projected	13.888%	15.8%	18.7%	21.6%	24.9%

*CalPERS provided these estimates in early 2016.

Bargaining Units

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

At this time, the District has not entered into negotiations with the California Schools Employees Association (CSEA) bargaining unit members but anticipates negotiations will begin before the end of the 2017-18 fiscal year.

No other salary increases have been approved at this time.

Reserves

The District is projecting a decrease in the Unrestricted General Fund reserves by <\$3,097,262> for 2016-2017 and projecting a deficit of \$<\$2,241,097> for 2017-18. The District is anticipating this decrease due to continued large expenditures based on capital outlay projects within the Facility Improvement Plan. Although, our local Measure K school bond did pass in June, 2016, the District is setting aside funds in anticipation that there is a delay in the issuance of State School Facility funds that are needed to complete construction of the new STEM Building at Central and other facility improvement projects outlined in the Facility Assessment and Five Year Plan.

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

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

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

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

Cash Flow

The District's cash flow continues to improve as a result of the elimination of State Deferrals and increases in State Funding. The district is projecting to maintain a positive cash balance with adequate reserves in 2016-2017, 2017-18, 2018-19 and 2019-20.

General Fund Summary

The chart below illustrates the assumptions included in the 2016-2017 Estimated Actuals and the 2017-2018, 2018-2019 and 2019-20 Budget projections.

Assumptions	2016-2017	2017-2018	2018-2019	2019-2020
Local Control Funding Formula (LCFF) Target	\$44,154,942	\$44,652,563	\$45,352,491	\$46,412,395
Local Control Funding Formula (LCFF) Floor	\$39,632,081	\$42,121,002	\$43,234,113	\$44,060,914
Difference /Gap	\$4,522,861	\$2,531,561	\$2,118,378	\$2,351,481
Funding %	55.03%	43.97%	39.03%	41.51%
Gap Funding	\$2,488,930	\$1,113,127	\$826,803	\$976,100
Total LCFF Funding	\$42,121,011	\$43,234,129	\$44,060,916	\$45,037,014
Estimated Unduplicated Pupil %	75.04%	74.28%	73.31%	73.31%
Est. Supplemental and Concentration Grants Based on MPP	\$7,561,768	\$7,832,833	\$8,154,803	\$8,448,211
Enrollment	4,119	4,091	4,091	4,091
Projected District ADA	3,926.74	3,926.74	3,926.74	3,926.74
Gain (Loss) of ADA from Prior Year	11	-0-	-0-	-0-
Attendance Percentage Assumed (P-2 to CBEDS)	95.33%	95.33%	95.33%	95.33%
District & County Funded ADA (Greater of Current or Prior Year)	3,981.51	3,981.51	3,981.51	3,981.51
Step & Column	\$263,092	\$298,565	\$302,566	\$302,566
Instructional Days	180	180	180	180
Health & Welfare & Benefit Increases(No Agreement to Increase)	\$-0-	\$-0-	\$-0-	\$-0-
Lottery (Unrestricted) per ADA	\$144.00	\$144.00	\$144.00	\$144.00
Lottery (Restricted) per ADA for Prop. 20	\$45.00	\$45.00	\$45.00	\$45.00

Major Contributions to Restricted Programs	2016-2017	2017-2018	2018-2019	2019-2020
Special Education	\$1,283,992	\$1,282,556	\$1,282,556	\$1,282,556
RMA - Ongoing Major Maintenance	\$1,680,193	\$1,723,595	\$1,723,595	\$1,723,595

Other District Funds

Adult Education Fund

In 2013-14, the State categorical funding portion of the Adult Education Program was folded in as part of the LCFF. Since the Adult Education Program funding has been folded into the LCFF, the General Fund is recapturing this funding. Currently, the Adult Education Program receives direct funding for the federal General Education Diploma (GED) Program and the Adult Basic Ed & English as a Second Language Program.

The Fund is currently receiving approximately \$127,000 for each of the above stated programs annually in support of the Adult Education Program. Also, the program is receiving approximately \$592,000 from Adult Education Block Grant (AEBG) dollars to operate and support the Adult Ed Program. The AEBG dollars are received through the Imperial County Adult Ed Consortium. This program is expanding and the District has moved forward with a lease on a building. The District is currently considering a bid to make tenant improvements to meet the needs of the programs and adult students being served. The projected Ending Fund Balance for 2017-18 is \$92,710.00 which encompasses the proposed expenditures of the new facility improvements.

Cafeteria Fund

It is projected that the Cafeteria Fund will end 2016-17 with an increase to the Ending Fund Balance in the amount of \$35,686. This is due to a contribution of \$147,000 from the General Fund to help cover program costs. Without this contribution, the District, at this time, would be projecting a deficit in 2016-17 in the amount of <\$112,131>. It is anticipated that with the elimination of the Southwest Food Service Excellence agreement for \$200,000 for Food Service Management, that the District may have the opportunity to realize a balance budget for the Cafeteria Fund in future years.

Deferred Maintenance Fund

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

Special Reserve Fund for Postemployment Benefits

This fund was established in order to set aside funds towards the District's obligation of supporting retiree benefits. The District's latest Actuarial study (as of June 30, 2015) reported that the District's unfunded accrued liability had reached \$7.8 million. The District transferred \$500,000 to this Fund in 2015-16 and is proposing to annually contribute this amount in 2016-17 and 2017-18 so as to work towards reducing this outstanding liability. The estimated balance for 2016-17 and 2017-18 is \$2,124,852 and \$2,634,852, respectively.

Building Fund – Bond Fund

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

Capital Facilities Fund

This fund is used primarily to account separately for monies received from fees levied on developers in order to mitigate the impact of new housing developments. Revenues from developer fees are to be used for the construction/reconstruction of school facilities. The estimated Ending Fund Balance for 2016-17 is \$1,077,775. It is projected that the Ending Fund Balance for 2017-18 is \$857,775 based on possible capital projects and improvements that would be supported with these funds.

Special Reserve Fund for Capital Outlay Projects

The Special Reserve Fund for Capital Outlay Projects exists primarily to account for major capital outlay projects. The District is proposing to transfer in \$2 million from the General Fund in 2017-18 as a contingency based on the slow process of the Office of Public School Construction (OPSC) and the possible future delays of construction funding through the State School Facility Program. It is estimated that expenditures in 2016-17 is \$1.43 million.

Conclusion

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

CENTRAL UNION HIGH SCHOOL DISTRICT

DATE: June 19, 2017
TO: Renato Montaña, Superintendent
FROM: Arnold Preciado, Assistant Superintendent – Business & Support Services
SUBJECT: **PUBLIC HEARING FOR THE CENTRAL UNION HIGH SCHOOL DISTRICT ADOPTED BUDGET – 2017-18**

PUBLIC HEARING

BACKGROUND:

The Board is required to hold a public hearing on the proposed Central Union High School District's Adopted 2017-18 Budget. Education Code § 42127 (a)(1) states that a public hearing must be conducted on the budget to be adopted for the subsequent fiscal year. The agenda for that hearing shall be posted at least 72 hours before the public hearing and shall include the location where the budget will be available for public inspection.

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

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

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

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

Notices were posted at all school campuses, the District Office and in the IV Press on Friday, June 8, 2017, informing the public that the proposed budget was available for public viewing beginning June 14, 2017 from 8:00 a.m. to 5:00 p.m. at the Central Union High School District Office, 351 Ross Avenue, El Centro, CA 92243.

DISCUSSION/ALTERNATIVE/CONCERNS:

None.

FINANCIAL IMPLICATIONS:

ACTION REQUESTED:

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

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

CENTRAL UNION HIGH SCHOOL DISTRICT

District Information - SB 858

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

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

Minimum Recommended Reserve Percentage	2016-17	2017-18	2018-19	2019-20
3%	\$1,678,381	\$1,635,878	\$1,634,323	\$1,678,152

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

Combined Assigned & Unassigned Ending Fund Balance in Excess of REU %	2016-17	2017-18	2018-17	2019-20
	\$11,993,766	\$9,752,668	\$8,726,973	\$7,531,477

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

Statement of Reasons

As stated as the title of this particular reserve, it is a “minimum” and it is also simply a “recommended” minimum of 3% for our District. In the following statements, the District will provide substantiating information as to why the reserves are at the levels as listed for 2016-17, 2017-18, 2018-19, and 2019-20 above.

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

- The Board passed Resolution #02102015-08 on February 10, 2015 regarding SB 858 which stated many concerns as to the spending down of school district reserves to two times the minimum recommended reserve (6% for CUHSD) and the need for funds for school operations, such as payroll, classroom materials, school construction projects, technology, home-to-school transportation, deferred maintenance, etc. which often required ongoing- cash-flow management and disciplined planning, including the creation and maintenance of prudent financial reserves. In this resolution, the Board that the purpose of the reserves was for planned expenses/purchases such as major textbook adoptions, technology improvements/installation of wireless infrastructure, building maintenance projects and bus replacement needs.
- To have the necessary and required funds in order to maintain and keep our facilities in “Good Repair”. Education Code § 17002(d) (1) states that “Good repair” means that facilities are to be maintained in a manner that assures that it is clean, safe, and functional as determined pursuant to a school facility inspection and evaluation instrument developed by the Office of Public School Construction. Until the school facility inspection and evaluation instrument is approved by the board, “good repair” means the facility is maintained in a manner that assures that it is clean, safe, and functional as determined by the interim evaluation instrument developed by the Office of Public School Construction or a local evaluation instrument that meets the same criteria as the interim evaluation instrument. This includes the sustainability of facility improvements in meeting the Williams Act requirements. Southwest High School and Desert Oasis high school are nearing 25 years old and will require continued facility and operational improvements. Of major concern is the Central Union High School campus which has the oldest facilities of the District. Major repairs and possible facility improvements are necessary and will need to be addressed on this campus as well.
- A Facility Improvement and Capital Renewal Plan has been approved by the Board of Trustees which identifies specific facility improvements necessary for proper school operations. The amounts are provided as a guideline budget but may be underestimated in terms of costs depending on the specific project and the respective bids received. Maintaining the necessary funds in the reserve provides sustainability that the funds will be available for the scheduled projects to be complete.
- Based on the CUHSD’s GASB 43/45 Actuarial Report as of July 1, 2015, the report described the total amount of the actuarial liability for District-paid retiree benefits to be \$14,856,915. This represents the present value of all benefits earned to date assuming that an employee earns retiree healthcare benefits ratably over his or her career. The past service liability or Unfunded Accrued Liability portion of the actuarial liability is \$7,831,064. Basically, this is the amount that the District is liable for or has an obligation to pay if all of the earned retirement benefits were to occur today.
- Rating agencies like Fitch or Moody’s typically assess a district’s reserves in terms of adequacy and risk analysis. A lower reserve would potentially mean a higher interest rate percentage especially when the District is considering selling the remaining \$18 million bond in the near future.
- The CUHSD is heavily dependent on State revenues and maintaining the necessary reserves will help to weather another major economic recession or downturn. The District’s major revenue source comes from the State through the Local Control Funding Formula (LCFF). The District’s LCFF funding is 95.2% of the Unrestricted General

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

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

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

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

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

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

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

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

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

*CSBA Report on School District Reserves – December, 2014

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

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

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

ADA

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,915.45	3,915.45	3,915.45	3,915.45	3,915.45	3,915.45
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	0.73	0.73
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,916.18	3,916.18	3,916.18	3,916.18	3,916.18	3,916.18
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	16.92	16.92	16.92	16.92	16.92	16.92
c. Special Education-NPS/LCI	39.10	39.10	39.10	39.10	39.10	39.10
d. Special Education Extended Year	2.42	2.42	2.42	2.42	2.42	2.42
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) (EC 2000 and 46380)						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	58.44	58.44	58.44	58.44	58.44	58.44
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,974.62	3,974.62	3,974.62	3,974.62	3,974.62	3,974.62
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

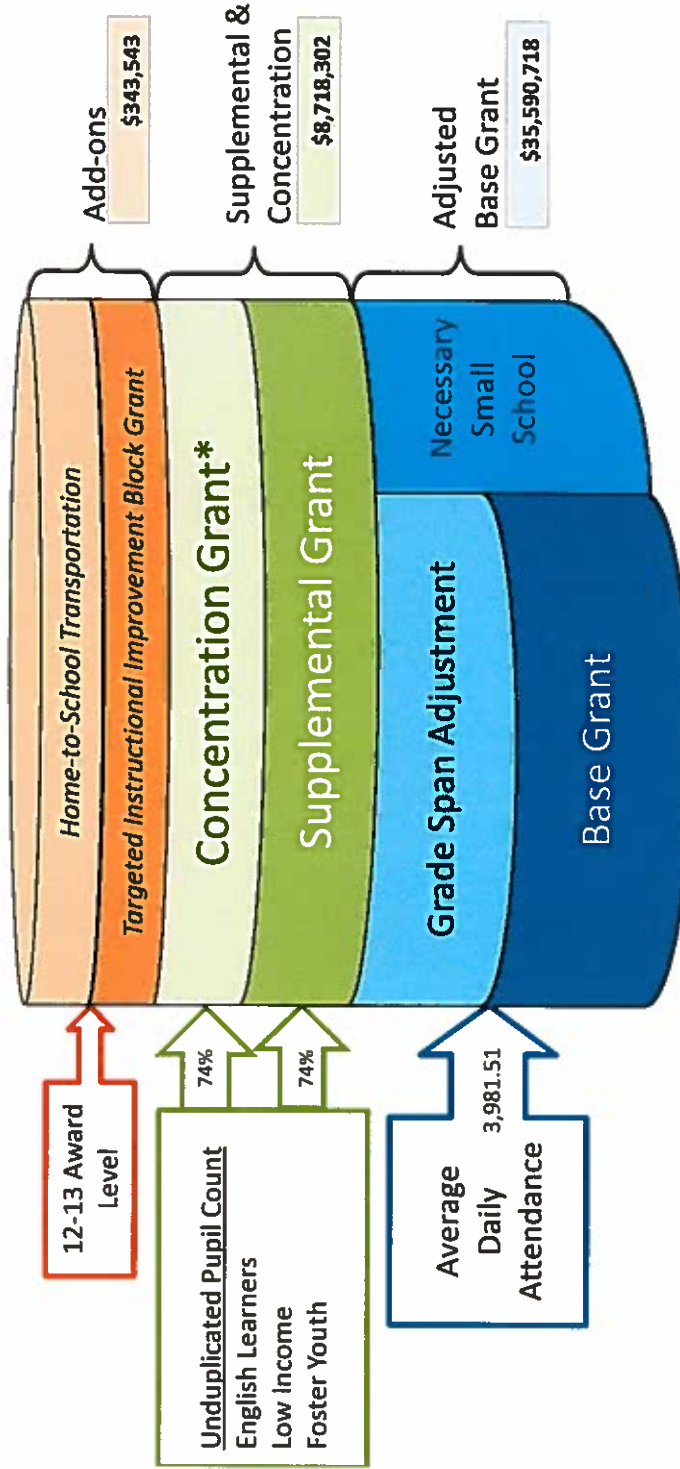
LCFF

LOCAL CONTROL FUNDING FORMULA

Components of LCFF Target Entitlement

	2017-18	2017-18
Base Grant / Necessary Small School	\$ 34,686,915	3,981.51 ADA
Grade Span Adjustment	\$ 903,803	
Supplemental Grant	\$ 5,287,357	74%
Concentration Grant	\$ 3,430,945	74%
Add-ons (TIIBG & Transportation)	\$ 343,543	
Total	\$ 44,652,563	

TOTAL TARGET LCFF: \$44,652,563

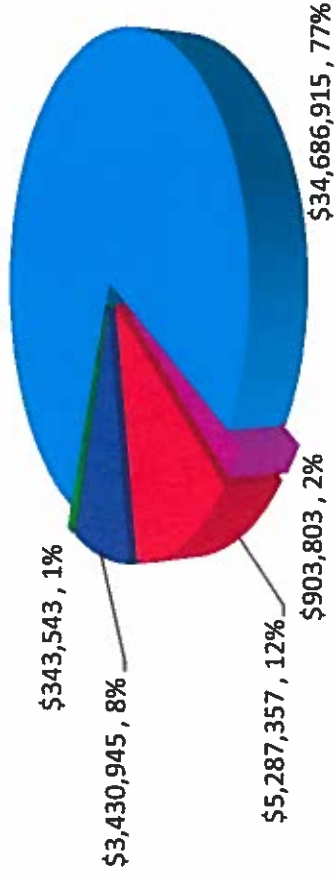


* Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

LOCAL CONTROL FUNDING FORMULA

2017-18

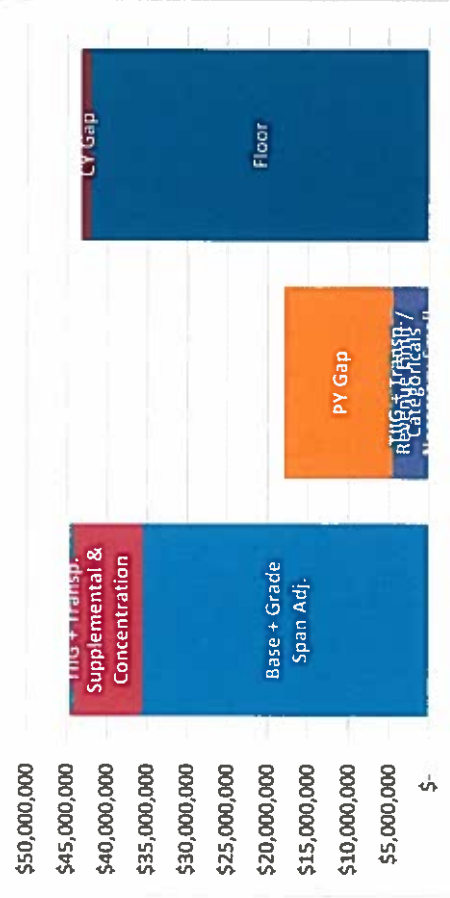
- Base Grant / Necessary Small School
- Grade Span Adjustment
- Supplemental Grant
- Concentration Grant



2017-18 Funding Components

Component	Target	Floor	Funded
Base + Grade Span Adj.	\$ 35,590,718		
Supplemental & Concentration	\$ 8,718,302		
Revenue Limit / Necessary Small School			
Categoricals			
TIIG + Transp.	\$ 4,098,559		
PY Gap	\$ 343,543	\$ 343,543	\$ 343,543
Floor		\$ 13,549,317	\$ 42,121,002
CY Gap			\$ 1,113,127

2017-18

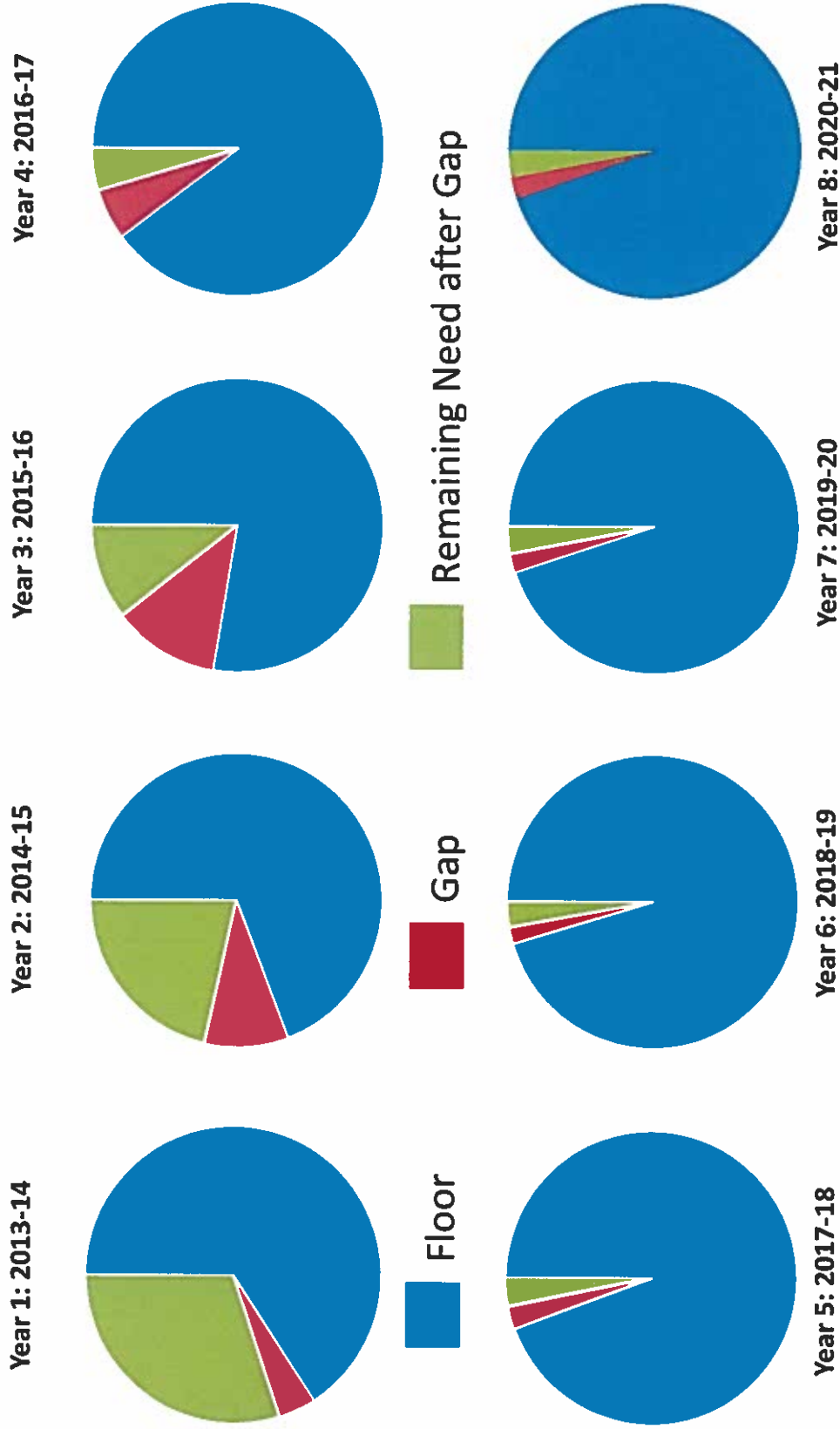


Central Union High (63115) - 16/17 Estimated Actuals & 17/18 July 1st Budget

LOCAL CONTROL FUNDING FORMULA

	Target	Floor	Funded	Summary of Funding					
				Year 1 2013-14	Year 2 2014-15	Year 3 2015-16	Year 4 2016-17	Year 5 2017-18	Year 6 2018-19
Target				\$ 43,490,355	\$ 43,879,751	\$ 44,273,731	\$ 44,154,942	\$ 44,652,563	\$ 45,352,491
Floor				28,628,350	30,371,614	34,375,955	39,632,081	42,121,002	43,234,113
Remaining Need (before Gap)				14,862,005	13,508,137	9,897,776	4,522,861	2,531,561	2,118,378
Current Year Gap Funding				1,783,693	4,074,076	5,202,035	2,488,930	1,113,127	826,803
Remaining Need after Gap (informational only)				13,078,312	9,434,061	4,695,741	2,033,931	1,418,434	1,291,575

Local Progress Towards Full LCFF Implementation: Central Union High



**General Fund
(010)**

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	42,121,011.00	0.00	42,121,011.00	43,234,129.00	0.00	43,234,129.00	2.6%
2) Federal Revenue		8100-8299	50,000.00	2,725,199.15	2,775,199.15	0.00	2,679,017.29	2,679,017.29	-3.5%
3) Other State Revenue		8300-8599	1,622,819.60	4,513,649.59	6,136,469.19	785,348.44	4,492,540.53	5,277,888.97	-14.0%
4) Other Local Revenue		8600-8799	443,192.38	1,304,204.58	1,747,396.96	392,762.00	825,004.71	1,217,766.71	-30.3%
5) TOTAL REVENUES			44,237,022.98	8,543,053.32	52,780,076.30	44,412,239.44	7,996,562.53	52,408,801.97	-0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,526,884.00	2,810,076.88	22,336,960.88	19,633,781.20	2,647,230.56	22,281,011.76	-0.3%
2) Classified Salaries		2000-2999	5,350,142.16	1,612,175.69	6,962,317.85	5,349,480.75	1,607,113.13	6,956,593.88	-0.1%
3) Employee Benefits		3000-3999	7,230,675.59	2,891,062.17	10,121,737.76	7,753,913.83	3,144,196.87	10,898,110.70	7.7%
4) Books and Supplies		4000-4999	1,941,317.13	2,141,441.52	4,082,758.65	2,049,922.25	1,531,567.01	3,581,489.26	-12.3%
5) Services and Other Operating Expenditures		5000-5999	3,376,893.57	1,360,323.26	4,737,216.83	3,258,778.98	858,723.66	4,117,502.64	-13.1%
6) Capital Outlay		6000-6999	473,144.35	636,726.83	1,109,871.18	652,027.00	952,509.44	1,604,536.44	44.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	574,694.49	0.00	574,694.49	590,006.54	0.00	590,006.54	2.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(259,423.11)	167,096.56	(92,326.55)	(156,801.10)	156,801.10	0.00	-100.0%
9) TOTAL EXPENDITURES			38,214,328.18	11,618,902.91	49,833,231.09	39,131,109.45	10,898,141.77	50,029,251.22	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			6,022,694.80	(3,075,849.59)	2,946,845.21	5,281,129.99	(2,901,579.24)	2,379,550.75	-19.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	6,112,817.57	0.00	6,112,817.57	4,500,000.00	0.00	4,500,000.00	-26.4%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,007,139.55)	3,007,139.55	0.00	(3,022,227.22)	3,022,227.22	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(9,119,957.12)	3,007,139.55	(6,112,817.57)	(7,522,227.22)	3,022,227.22	(4,500,000.00)	-26.4%

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,097,262.32)	(88,710.04)	(3,165,972.36)	(2,241,097.23)	120,647.98	(2,120,449.25)	-33.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	15,149,635.02	1,005,609.20	16,155,244.22	12,052,372.70	936,899.16	12,989,271.86	-19.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			15,149,635.02	1,005,609.20	16,155,244.22	12,052,372.70	936,899.16	12,989,271.86	-19.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,149,635.02	1,005,609.20	16,155,244.22	12,052,372.70	936,899.16	12,989,271.86	-19.6%
2) Ending Balance, June 30 (E + F1e)			12,052,372.70	936,899.16	12,989,271.86	9,811,275.47	1,057,547.14	10,868,822.61	-16.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
Stores		9711	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Prepaid Expenditures		9712	52,606.64	0.00	52,606.64	52,606.64	0.00	52,606.64	0.0%
All Others		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9740	0.00	936,899.17	936,899.17	0.00	1,057,547.16	1,057,547.16	12.9%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	11,993,766.06	0.00	11,993,766.06	9,752,668.83	0.00	9,752,668.83	-18.7%
Unassigned/Unappropriated Amount		9790	0.00	(0.01)	(0.01)	0.00	(0.02)	(0.02)	100.0%

**EPA
RE 1400**

Central Union High School
Education Protection Account
Expenditures by Object

Central Union High School District-Fund 010 Resource 1400 EPA			2017/18
Description	Resource Codes	Object Codes	Budget
A. REVENUES			
1) Revenue Limit Sources	1400	8010-8099	5,718,711
2) Federal Revenue		8100-8299	-
3) Other State Revenue		8300-8599	-
4) Other Local Revenue		8600-8799	-
5) TOTAL REVENUE			5,718,711
B. EXPENDITURES			
1) Certificated Salaries	1400	1000-1999	4,464,876
2) Classified Salaries		2000-2999	-
3) Employee Benefits	1400	3000-3999	1,253,835
4) Books and Supplies		4000-4999	-
5) Services and Other Operating Expenditures		5000-5999	-
6) Capital Outlay		6000-6999	-
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299, 7400-7499	-
8) Transfers of Indirect/Direct Support Costs		7300-7399	-
9) TOTAL EXPENDITURES	1400		5,718,711
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)			
	1400		-
D. OTHER FINANCING SOURCES/USES			
1) Interfund Transfers			
a) Transfers In		8910-8929	-
b) Transfers Out		7610-7629	-
2) Other Sources/Uses			
a) Sources		8930-8979	-
b) Uses		7630-7699	-
3) Contributions		8980-8999	-
4) TOTAL OTHER FINANCING SOURCES/USES			-

**Adult Education
Fund
(110)**

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	138,208.00	138,208.00	0.0%
3) Other State Revenue		8300-8599	647,700.00	647,700.00	0.0%
4) Other Local Revenue		8600-8799	397,502.00	52,500.00	-86.8%
5) TOTAL, REVENUES			1,183,410.00	838,408.00	-29.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	422,801.00	329,246.00	-22.1%
2) Classified Salaries		2000-2999	157,158.00	115,147.81	-26.7%
3) Employee Benefits		3000-3999	150,538.51	123,712.52	-17.8%
4) Books and Supplies		4000-4999	109,118.33	88,843.76	-18.6%
5) Services and Other Operating Expenditures		5000-5999	235,294.16	255,302.40	8.5%
6) Capital Outlay		6000-6999	14,000.00	700,000.00	4900.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,088,910.00	1,612,252.49	48.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94,500.00	(773,844.49)	-918.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	350,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	350,000.00	New

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			94,500.00	(423,844.49)	-548.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	422,055.38	516,555.38	22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			422,055.38	516,555.38	22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			422,055.38	516,555.38	22.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	12,411.25	48,978.40	294.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	504,144.25	43,732.61	-91.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.12)	(0.12)	0.0%

Cafeteria Fund
(130)

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,300,000.00	1,440,500.00	10.8%
3) Other State Revenue		8300-8599	100,000.00	117,400.00	17.4%
4) Other Local Revenue		8600-8799	487,150.00	441,500.00	-9.4%
5) TOTAL, REVENUES			1,887,150.00	1,999,400.00	5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	773,094.00	807,181.00	4.4%
3) Employee Benefits		3000-3999	260,660.92	301,232.17	15.6%
4) Books and Supplies		4000-4999	822,600.00	824,000.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	50,600.00	51,700.00	2.2%
6) Capital Outlay		6000-6999	0.00	7,500.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	92,326.55	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,999,281.47	1,991,613.17	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,131.47)	7,786.83	-106.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	147,817.57	150,000.00	1.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			147,817.57	150,000.00	1.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,686.10	157,786.83	342.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	183,702.38	219,388.48	19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			183,702.38	219,388.48	19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,702.38	219,388.48	19.4%
2) Ending Balance, June 30 (E + F1e)			219,388.48	377,175.31	71.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			219,388.48	377,175.31	71.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Deferred
Maintenance Fund
(140)**

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	33,356.30	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	138,416.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,480,000.00	1,322,426.00	-62.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,651,772.30	1,322,426.00	-63.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,641,772.30)	(1,312,426.00)	-64.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,605,000.00	1,500,000.00	-58.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,605,000.00	1,500,000.00	-58.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(36,772.30)	187,574.00	-610.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	36,772.30	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			36,772.30	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			36,772.30	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	187,574.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

**Special Reserve for
Postemployment
Benefits
(200)**

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	10,000.00	53.8%
5) TOTAL, REVENUES			6,500.00	10,000.00	53.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,500.00	10,000.00	53.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			506,500.00	510,000.00	0.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,618,352.83	2,124,852.83	31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,618,352.83	2,124,852.83	31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,618,352.83	2,124,852.83	31.3%
2) Ending Balance, June 30 (E + F1e)			2,124,852.83	2,634,852.83	24.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,124,852.83	2,634,852.83	24.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Building Fund (210)

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,159.00	0.00	-100.0%
5) TOTAL, REVENUES			29,159.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,992.80	100,000.00	1012.0%
5) Services and Other Operating Expenditures		5000-5999	3,438.00	30,000.00	772.6%
6) Capital Outlay		6000-6999	1,082,921.20	10,474,648.00	867.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,095,352.00	10,604,648.00	868.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,066,193.00)	(10,604,648.00)	894.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	11,781,800.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,781,800.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,715,607.00	(10,604,648.00)	-199.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	10,715,607.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	10,715,607.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	10,715,607.00	New
2) Ending Balance, June 30 (E + F1e)			10,715,607.00	110,959.00	-99.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			10,715,607.00	110,959.00	-99.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Capital Facilities
Fund
(250)**

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	322,000.00	280,000.00	-13.0%
5) TOTAL, REVENUES			322,000.00	280,000.00	-13.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	16,000.00	125,000.00	681.3%
5) Services and Other Operating Expenditures		5000-5999	40,500.00	125,000.00	208.6%
6) Capital Outlay		6000-6999	25,000.00	250,000.00	900.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			81,500.00	500,000.00	513.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			240,500.00	(220,000.00)	-191.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			240,500.00	(220,000.00)	-191.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	837,275.55	1,077,775.55	28.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			837,275.55	1,077,775.55	28.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			837,275.55	1,077,775.55	28.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	1,077,775.55	857,775.55	-20.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,227.00	18,227.00	0.0%
5) TOTAL, REVENUES			18,227.00	18,227.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	108,066.77	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	48,191.18	0.00	-100.0%
6) Capital Outlay		6000-6999	1,295,058.66	163,500.00	-87.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,451,316.61	163,500.00	-88.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,433,089.61)	(145,273.00)	-89.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,860,000.00	2,000,000.00	7.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,860,000.00	2,000,000.00	7.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			426,910.39	1,854,727.00	334.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,513.07	448,423.46	1984.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,513.07	448,423.46	1984.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,513.07	448,423.46	1984.4%
2) Ending Balance, June 30 (E + F1e)			448,423.46	2,303,150.46	413.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	448,423.46	2,303,150.46	413.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

MYP

SSC School District and Charter School Financial Projection Dashboard 2017-18 May Revision

This version of SSC's Financial Projection Dashboard is based on the 2017-18 May Revision. We have updated the Local Control Funding Formula (LCFF) factors. We have also updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. 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 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 1.56%	\$110	\$112	\$115	\$134
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$748	-	-	\$227
2017-18 Adjusted Base Grants	\$7,941	\$7,301	\$7,518	\$8,939
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 ²	SSC Simulator ²	SSC Simulator ²
SSC Gap Funding Percentage	55.03%	43.97%	39.03%	41.51%	44.07%
Department of Finance Gap Funding Percentage	55.03%	43.97%	71.53%	73.51%	100.00%
Gap Funding Percentage ¹ (May Revise)	54.84%	43.97%	-	-	-

PLANNING FACTORS						
Factor	2016-17	2017-18	2018-19	2019-20	2020-21	
Statutory COLA	0.00%	1.56%	2.15%	2.35%	2.57%	
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%	1.56%	2.15%	2.35%	2.57%	
California CPI	2.50%	3.11%	3.19%	2.86%	2.97%	
Interest Rate for Ten-Year Treasuries	2.20%	2.67%	2.90%	3.05%	3.00%	
California Lottery	Unrestricted per ADA	\$144	\$144	\$144	\$144	\$144
	Restricted per ADA	\$45	\$45	\$45	\$45	\$45
Mandate Block Grant (District)	Grades K-8 per ADA	\$28.42	\$28.42	\$28.42	\$28.42	\$28.42
	Grades 9-12 per ADA	\$56	\$56	\$56	\$56	\$56
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$14.21	\$14.21	\$14.21	\$14.21	\$14.21
	Grades 9-12 per ADA	\$42	\$42	\$42	\$42	\$42
One-Time Discretionary Funds per ADA	\$214	\$170 ³	-	-	-	
CalPERS Employer Rate (projected)	13.888%	15.531%	18.1%	20.8%	23.8%	
CalSTRS Employer Rate (statutory)	12.58%	14.43%	16.28%	18.13%	19.10%	

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan
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 Either this percentage or the final State Budget gap percentage can be used for calculating movement toward class sizes of 24:1 at grades transitional kindergarten-3.

² For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator.

³ Amount is not eligible for receipt until May 2019, and LEAs should exclude from their budget and multiyear projection.

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<i>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)</i>						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	43,234,129.00	1.91%	44,060,916.00	2.22%	45,037,014.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	785,348.44	2.15%	802,233.43	2.35%	821,085.92
4. Other Local Revenues	8600-8799	392,762.00	0.00%	392,762.00	0.00%	392,762.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,022,227.22)	-0.74%	(3,000,000.00)	0.00%	(3,000,000.00)
6. Total (Sum lines A1 thru A5c)		41,390,012.22	2.09%	42,255,911.43	2.35%	43,250,861.92
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,633,781.20		19,896,873.87
b. Step & Column Adjustment				263,092.67		266,618.11
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,633,781.20	1.34%	19,896,873.87	1.34%	20,163,491.98
2. Classified Salaries						
a. Base Salaries				5,349,480.75		5,412,069.67
b. Step & Column Adjustment				62,588.92		63,321.22
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,349,480.75	1.17%	5,412,069.67	1.17%	5,475,390.89
3. Employee Benefits	3000-3999	7,753,913.83	8.04%	8,377,028.81	7.72%	9,023,349.20
4. Books and Supplies	4000-4999	2,049,922.25	3.19%	2,115,314.77	2.86%	2,175,812.77
5. Services and Other Operating Expenditures	5000-5999	3,258,778.98	3.19%	3,362,734.03	2.86%	3,458,908.22
6. Capital Outlay	6000-6999	652,027.00	3.19%	672,826.66	-0.32%	670,674.97
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	590,006.54	1.93%	601,380.08	5.71%	635,710.90
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(156,801.10)	0.00%	(156,801.10)	0.00%	(156,801.10)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,500,000.00	-33.33%	3,000,000.00	0.00%	3,000,000.00
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)		43,631,109.45	-0.80%	43,281,426.79	2.69%	44,446,537.83
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,241,097.23)		(1,025,515.36)		(1,195,675.91)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,052,372.70		9,811,275.47		8,785,760.11
2. Ending Fund Balance (Sum lines C and D1)		9,811,275.47		8,785,760.11		7,590,084.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	58,606.64		58,606.64		58,606.64
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,752,668.83				
2. Unassigned/Unappropriated	9790	0.00		8,727,153.47		7,531,477.56
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,811,275.47		8,785,760.11		7,590,084.20

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,752,668.83		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		8,727,153.47		7,531,477.56
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		9,752,668.83		8,727,153.47		7,531,477.56
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	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	2,679,017.29	0.00%	2,679,017.29	0.00%	2,679,017.29
3. Other State Revenues	8300-8599	4,492,540.53	2.15%	4,589,130.15	2.35%	4,696,974.71
4. Other Local Revenues	8600-8799	825,004.71	0.00%	825,004.71	0.00%	825,004.71
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,022,227.22	-0.74%	3,000,000.00	0.00%	3,000,000.00
6. Total (Sum lines A1 thru A5c)		11,018,789.75	0.67%	11,093,152.15	0.97%	11,200,996.71
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,647,230.56		2,682,703.45
b. Step & Column Adjustment				35,472.89		35,948.23
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,647,230.56	1.34%	2,682,703.45	1.34%	2,718,651.68
2. Classified Salaries						
a. Base Salaries				1,607,113.13		1,625,916.35
b. Step & Column Adjustment				18,803.22		19,023.22
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,607,113.13	1.17%	1,625,916.35	1.17%	1,644,939.57
3. Employee Benefits	3000-3999	3,144,196.87	4.35%	3,281,070.19	4.34%	3,423,377.10
4. Books and Supplies	4000-4999	1,531,567.01	3.19%	1,580,424.00	2.86%	1,625,624.12
5. Services and Other Operating Expenditures	5000-5999	858,723.66	3.19%	886,116.94	2.86%	911,459.89
6. Capital Outlay	6000-6999	952,509.44	3.20%	982,984.49	2.85%	1,011,005.27
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	156,801.10	0.00%	156,801.10	0.00%	156,801.10
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,898,141.77	2.73%	11,196,016.52	2.64%	11,491,858.73
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		120,647.98		(102,864.37)		(290,862.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		936,899.16		1,057,547.14		954,682.77
2. Ending Fund Balance (Sum lines C and D1)		1,057,547.14		954,682.77		663,820.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,057,547.16		954,862.77		663,820.75
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	(0.02)		(180.00)		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,057,547.14		954,682.77		663,820.75

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	43,234,129.00	1.91%	44,060,916.00	2.22%	45,037,014.00
2. Federal Revenues	8100-8299	2,679,017.29	0.00%	2,679,017.29	0.00%	2,679,017.29
3. Other State Revenues	8300-8599	5,277,888.97	2.15%	5,391,363.58	2.35%	5,518,060.63
4. Other Local Revenues	8600-8799	1,217,766.71	0.00%	1,217,766.71	0.00%	1,217,766.71
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)		52,408,801.97	1.79%	53,349,063.58	2.07%	54,451,858.63
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,281,011.76		22,579,577.32
b. Step & Column Adjustment				298,565.56		302,566.34
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	22,281,011.76	1.34%	22,579,577.32	1.34%	22,882,143.66
2. Classified Salaries						
a. Base Salaries				6,956,593.88		7,037,986.02
b. Step & Column Adjustment				81,392.14		82,344.44
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	6,956,593.88	1.17%	7,037,986.02	1.17%	7,120,330.46
3. Employee Benefits	3000-3999	10,898,110.70	6.97%	11,658,099.00	6.76%	12,446,726.30
4. Books and Supplies	4000-4999	3,581,489.26	3.19%	3,695,738.77	2.86%	3,801,436.89
5. Services and Other Operating Expenditures	5000-5999	4,117,502.64	3.19%	4,248,850.97	2.86%	4,370,368.11
6. Capital Outlay	6000-6999	1,604,536.44	3.20%	1,655,811.15	1.56%	1,681,680.24
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	590,006.54	1.93%	601,380.08	5.71%	635,710.90
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,500,000.00	-33.33%	3,000,000.00	0.00%	3,000,000.00
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)		54,529,251.22	-0.10%	54,477,443.31	2.68%	55,938,396.56
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,120,449.25)		(1,128,379.73)		(1,486,537.93)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		12,989,271.86		10,868,822.61		9,740,442.88
2. Ending Fund Balance (Sum lines C and D1)		10,868,822.61		9,740,442.88		8,253,904.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	58,606.64		58,606.64		58,606.64
b. Restricted	9740	1,057,547.16		954,862.77		663,820.75
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	9,752,668.83		0.00		0.00
2. Unassigned/Unappropriated	9790	(0.02)		8,726,973.47		7,531,477.56
f. Total Components of Ending Fund Balance		10,868,822.61		9,740,442.88		8,253,904.95
(Line D3f must agree with line D2)						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,752,668.83		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		8,727,153.47		7,531,477.56
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.02)		(180.00)		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		9,752,668.81		8,726,973.47		7,531,477.56
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.89%		16.02%		13.46%
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4, enter projections)						
		0.00		0.00		0.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		54,529,251.22		54,477,443.31		55,938,396.56
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)		54,529,251.22		54,477,443.31		55,938,396.56
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,726,462.56		2,723,872.17		2,796,919.83
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,726,462.56		2,723,872.17		2,796,919.83
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Cash Flow
2016-17

**CENTRAL UNION HIGH SCHOOL DISTRICT - CASH FLOW DETAIL
FISCAL YEAR 2016-2017**

RE	OBJ	ACR	2016-2017	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
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R E C E I P T S

0000	8011	0000	32,467,631.00	1,618,207.00	1,816,207.00	2,922,275.00	2,912,773.00	2,912,773.00	2,912,773.00	2,912,773.00	2,988,472.00	2,952,821.10	2,952,821.10	2,952,821.10	2,000,000.00	31,658,724.30	810,888.70
0000	8012	0000	6,021,957.00	0.00	1,483,716.00	24,644.00	0.00	0.00	1,483,717.00	0.00	0.00	1,527,262.00	0.00	0.00	1,527,262.00	6,021,957.00	0.00
0000	8018	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0000	8077	0000	3,573,381.00	0.00	0.00	459,219.25	0.00	0.00	2,067,983.15	0.00	(24,338.18)	525,263.89	0.00	0.00	525,263.89	3,573,381.00	0.00
0000	8077	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE LIMIT SOURCES 8018-8099			43,062,879.00	1,618,207.00	1,816,207.00	4,055,991.00	3,371,993.25	2,912,773.00	6,480,753.15	2,912,773.00	2,988,444.82	5,005,335.89	2,952,821.10	2,952,821.10	4,052,823.89	41,252,082.30	810,888.70

3310	8181	0000	638,745.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48.01%	0.00%	22.01%	0.00%	69.02%	30.98%
3327	8182	0000	97,612.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	148,843.50	0.00%	440,630.50	197,914.85
3000	8285	0000	431,858.12	1,002.98	0.00	8.68%	0.28%	0.00%	6.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	28.73%	71.27%
3061	8285	0000	159,194.35	6,722.33	0.00	92.61%	0.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	97.10%	2.90%
3002	8290	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	500.00	(500.00)
0014	8290	0000	50,000.00	0.00	0.00	0.00%	64.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	64.75%	35.25%
3010	8290	0000	932,485.07	0.00	0.00	0.00%	19.18%	0.00%	19.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	32,372.58	17,827.41
3195	8290	0000	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	170,977.00	753,518.07
3550	8290	0000	114,957.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
4035	8290	0000	257,819.19	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	17.38%	82.61%
4045	8290	0000	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	44,825.50	212,993.69
4047	8290	0000	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4201	8290	0000	17,690.22	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	97.25%	2.75%
4203	8290	0000	104,757.20	0.00	0.00	0.00%	0.00%	0.00%	43.66%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	29.37%	70.63%
5540	8290	0000	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	30,769.20	28,250.00
5618	8290	0000	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL FEDERAL 8100-8299			2,805,128.00	7,735.31	189,088.27	27,227.53	35,372.89	81,802.65	293,887.00	1,06,943.50	75,581.70	1,009,882.94	1,735,285.66	1,735,285.66	0.00	0.00	

RE	OBJ	MGR	BUDGET STATUS	R E C E I P T S												FISCAL YEAR TOTALS	ACCRUALS	
				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE			
0000	8550	0000	Mandated Cost Reimbursements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.74%	39.02%	26.97%	0.00%	0.00%	0.00%	0.00%	68.73%	13.72%
				0.00	0.00	0.00	0.00	0.00	0.00	219,323.00	412,548.00	283,181.00	0.00	0.00	0.00	0.00	917,030.00	140,339.00
1100	8560	0000	Lobby	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	23.59%	18.13%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	444,192.93	88,504.63
6300	8560	0000	Lobby- Instruction	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	66.11%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,483.51	0.00	0.00	0.00	0.00	1,483.51	165,838.49
6230	8590	0000	Prop 39	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	55.05%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	247,345.00	0.00	0.00	0.00	247,345.00	67,813.90
6264	8590	0000	Educator Effectiveness	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6378	8590	0000	Cal Health Science BM P1	28.62%	0.00%	0.00%	19.94%	0.00%	12,500.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	46.56%	53.44%
				18,684.70	0.00	0.00	12,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,184.70	33,507.74
6395	8590	0000	CA Partnership Academies	21.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	24.76%	0.00%	0.00%	0.00%	46.40%	53.60%
				31,817.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,225.00	0.00	0.00	0.00	68,042.81	78,604.50
6387	8590	0000	Career Technical	38.56%	0.00%	0.00%	41.23%	0.00%	322,058.50	20.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
				301,219.70	0.00	0.00	0.00	0.00	157,629.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	781,204.20	0.00
8500	8590	0000	Special Ed (State FY & c/o)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8512	8590	0000	Special Ed-Mental Health	0.00%	69.85%	0.00%	0.00%	0.00%	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	84.34%	5.66%
				0.00	117,270.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153,307.71	9,499.78
7010	8590	0000	Ag Vocational Incentive Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	75.01%	0.00%	0.00%	0.00%	0.00%	0.00%	75.01%	24.99%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,049.00	0.00	0.00	0.00	0.00	0.00	4,049.00	1,349.00
7270	8590	0000	Partnership Academy	10.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	34.19%	0.00%	0.00%	0.00%	0.00%	0.00%	44.65%	55.35%
				22,337.87	0.00	0.00	0.00	0.00	0.00	0.00	74,700.00	0.00	0.00	0.00	0.00	0.00	87,037.87	120,497.24
7335	8590	0000	College Readiness Block Grant	0.00%	0.00%	0.00%	0.00%	0.00%	234,658.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%
				0.00	0.00	0.00	0.00	0.00	234,658.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	234,658.00	0.00
7405	8590	0000	Common Core State Standards	0.00%	0.00%	0.00%	0.00%	0.00%	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7890	8590	0000	STRS on behalf of	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,633,758.70
9151	8590	0000	California Career Pathway Trust	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER STATE				372,000.04	117,270.58	0.00	334,356.50	819,310.00	481,295.00	479,181.13	283,579.00	199,224.00	0.00	940.00	159,107.87	2,983,318.11	2,429,158.77	

RE	OBJ	MGR	BUDGET STATUS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS	
TOTAL OTHER STATE				372,000.04	117,270.58	0.00	334,356.50	819,310.00	481,295.00	479,181.13	283,579.00	199,224.00	0.00	940.00	159,107.87	2,983,318.11	2,429,158.77	

R R E C E I P T S

Account ID	Description	Amount	Percentage	Account ID	Description	Amount	Percentage
8150 8625 0000	RDA	0.00	0.00%	8150 8625 0000	RDA	0.00	0.00%
0000 8650 0000	Rents & Leases	5,000.00	0.00%	0000 8650 0000	Rents & Leases	5,000.00	0.00%
0000 8690 0000	Interest	70,000.00	0.00%	0000 8690 0000	Interest	70,000.00	0.00%
0000 8677 6550	ROP	0.00	0.00%	0000 8677 6550	ROP	0.00	0.00%
0000 8699 0000	Other Local Revenue	4,800.00	50.00%	0000 8699 0000	Other Local Revenue	4,800.00	50.00%
0000 8659 0045	CLHS IID-Granddonations/est	0.00	0.00%	0000 8659 0045	CLHS IID-Granddonations/est	0.00	0.00%
0000 8699 0047	BS&S-donation/est book	0.00	0.00%	0000 8699 0047	BS&S-donation/est book	0.00	0.00%
0000 8699 3233	El Centro Ed Foundation	0.00	0.00%	0000 8699 3233	El Centro Ed Foundation	0.00	0.00%
0068 8699 0000	Prior Year Cancelled Warrants	864.59	0.00%	0068 8699 0000	Prior Year Cancelled Warrants	864.59	0.00%
0069 8699 0000	Outstanding Warrants	3.40	0.00%	0069 8699 0000	Outstanding Warrants	3.40	0.00%
6378 8699 0000	Cal Health Science Bld Physical	0.00	0.00%	6378 8699 0000	Cal Health Science Bld Physical	0.00	0.00%
6500 8699 0000	Special Education/Local	0.00	0.00%	6500 8699 0000	Special Education/Local	0.00	0.00%
7220 8699 0000	Partnership Academe/local	0.00	0.00%	7220 8699 0000	Partnership Academe/local	0.00	0.00%
0000 8699 6230	California Clean Energy Jobs Act	159,530.00	0.00%	0000 8699 6230	California Clean Energy Jobs Act	159,530.00	0.00%
0000 8699 7230	Transportation/local	12,000.00	0.00%	0000 8699 7230	Transportation/local	12,000.00	0.00%
7298 8699 0000	School Bus Emissions	0.00	0.00%	7298 8699 0000	School Bus Emissions	0.00	0.00%
8150 8699 0000	RRM/local	1,000.00	0.00%	8150 8699 0000	RRM/local	1,000.00	0.00%
9002 8699 0000	Lowell's Grant (Rialto/els)	113.15	100%	9002 8699 0000	Lowell's Grant (Rialto/els)	113.15	100%
9003 8699 0000	Equal Opportunity Schools	24,284.79	100%	9003 8699 0000	Equal Opportunity Schools	24,284.79	100%
9010 8699 0000	Microseth Voucher	81,869.31	100%	9010 8699 0000	Microseth Voucher	81,869.31	100%
9013 8699 0000	Special Projects	0.00	0.00%	9013 8699 0000	Special Projects	0.00	0.00%
9140 8699 0000	Microseth Voucher	0.00	0.00%	9140 8699 0000	Microseth Voucher	0.00	0.00%
9151 8699 0000	PY 6	273,943.85	0.00%	9151 8699 0000	PY 6	273,943.85	0.00%
6500 8792 0000	Special Education	0.00	0.00%	6500 8792 0000	Special Education	0.00	0.00%
6500 8792 0000	Special Education	716,188.56	4.60%	6500 8792 0000	Special Education	716,188.56	4.60%
TOTAL OTHER LOCAL 8600-8799 (8816)		1,368,638.48		TOTAL OTHER LOCAL 8600-8799 (8816)		1,368,638.48	
TOTAL INTERFUND TRANSFERS 8600-8629		0.00		TOTAL INTERFUND TRANSFERS 8600-8629		0.00	
GRAND TOTAL RECEIPTS		51,838,993.84		GRAND TOTAL RECEIPTS		51,838,993.84	

OBJL	ACGR	BUDGET STATUS	ACTUALS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
	1000		22,389,883.65	451,081.81	1,800,224.49	1,882,346.06	1,808,904.59	1,953,690.65	200.00	3,825,606.02	1,854,670.15	2,019,859.44	2,019,859.44	2,019,859.44	2,019,859.44	21,954,200.63	434,573.25
				5.30%	7.19%	8.00%	8.00%	9.47%	0.00%	8.22%	9.75%	8.50%	8.50%	8.50%	8.50%	88.06%	1.94%
	2000		6,918,338.85	371,183.49	487,533.77	594,898.97	558,263.42	654,979.83	568,917.87	572,805.78	674,787.80	591,572.79	591,572.79	591,572.79	268,138.61	6,553,787.21	384,531.64
				2.18%	0.01%	1.20%	0.98%	0.98%	2.00%	11.98%	7.21%	7.48%	7.48%	7.48%	0.19%	85.08%	5.27%
	3000		10,137,812.35	220,624.58	609,058.31	729,789.54	707,870.18	688,077.18	208,635.44	1,212,078.77	730,886.50	756,121.00	756,121.00	756,121.00	827,817.18	8,013,100.67	2,124,621.68
				1.32%	0.24%	0.94%	0.83%	0.83%	4.16%	5.94%	4.00%	6.85%	6.85%	6.85%	6.85%	73.81%	28.30%
	4000		3,722,142.01	49,268.37	232,424.25	255,268.88	380,518.20	257,787.50	154,782.51	221,183.34	151,243.73	258,550.27	258,550.27	258,550.27	258,550.27	2,739,887.99	982,454.02
				6.35%	4.49%	10.77%	6.13%	5.45%	5.63%	6.25%	5.22%	5.22%	5.22%	5.22%	5.22%	71.18%	30.00%
	5000		4,722,051.69	300,039.41	211,902.35	508,634.48	289,271.32	257,234.95	265,678.50	295,063.30	190,935.15	246,685.89	246,685.89	246,685.89	246,685.89	3,305,486.02	1,418,553.67
				2.55%	1.03%	11.21%	0.00%	0.94%	2.75%	1.61%	0.60%	2.53%	2.53%	2.53%	2.53%	6.04%	1.08%
	6000		888,494.04	22,059.86	18,742.96	97,382.09	0.00	8,197.20	23,914.15	13,950.04	5,239.67	22,002.86	22,002.86	22,002.86	22,002.86	275,465.44	593,028.80
				51.01%	19.83%	0.85%	0.85%	0.85%	0.85%	0.85%	16.50%	0.00%	0.00%	0.00%	0.00%	107.87%	-7.87%
	7000		6,333,904.14	3,178,838.00	1,218,325.46	51,908.00	51,908.00	51,908.00	51,908.00	52,059.07	1,017,752.54	0.00	0.00	0.00	1,000,000.00	6,622,807.07	(488,702.93)
				4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%
			54,881,606.99	4,543,916.62	4,564,311.82	4,223,253.12	3,884,735.72	3,881,884.44	1,273,514.57	6,183,044.32	4,728,446.84	3,884,735.25	3,884,735.25	3,884,735.25	4,481,083.23	48,484,537.83	5,437,070.93
				8.44%	8.44%	8.44%	8.44%	8.44%	8.44%	8.44%	8.44%	8.44%	8.44%	8.44%	8.44%	8.44%	8.44%
	8000		888,494.04	22,059.86	18,742.96	97,382.09	0.00	8,197.20	23,914.15	13,950.04	5,239.67	22,002.86	22,002.86	22,002.86	22,002.86	275,465.44	593,028.80
				51.01%	19.83%	0.85%	0.85%	0.85%	0.85%	0.85%	16.50%	0.00%	0.00%	0.00%	0.00%	107.87%	-7.87%
	9000		6,333,904.14	3,178,838.00	1,218,325.46	51,908.00	51,908.00	51,908.00	51,908.00	52,059.07	1,017,752.54	0.00	0.00	0.00	1,000,000.00	6,622,807.07	(488,702.93)
				4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%
			54,881,606.99	4,543,916.62	4,564,311.82	4,223,253.12	3,884,735.72	3,881,884.44	1,273,514.57	6,183,044.32	4,728,446.84	3,884,735.25	3,884,735.25	3,884,735.25	4,481,083.23	48,484,537.83	5,437,070.93
				8.44%	8.44%	8.44%	8.44%	8.44%	8.44%	8.44%	8.44%	8.44%	8.44%	8.44%	8.44%	8.44%	8.44%
			NET INCOME	(1,353,013.02)	(2,403,474.37)	436,543.97	(49,709.92)	(23,822.81)	8,044,488.29	(2,825,781.29)	(1,350,419.72)	1,808,810.74	(898,428.15)	(765,142.85)	(171,685.77)		

OBJ	CASH ON HAND JUNE 30th	P E R I O D I C A L Y E A R L Y												FISCAL YEAR TOTAL			
		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE				
9110	16,935,805.81	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100.00%
9130	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00
9200	1,898,157.80	44%	38%	18%	-6%	6%	13%	1%	4%	4%	4%	4%	4%	4%	4%	4%	100%
9310	200,000.00	0%	0%	0%	-150%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9320	52,009.64	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9330	4,182.36	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
9503	(0.32)	-8598%	-27010%	-24373%	-59497%	-25731%	-384100%	2104541%	-115531%	-115531%	-255684%	-255684%	-255684%	-255684%	-255684%	-255684%	0%
9510	(1,155,684.57)	76%	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9524	0.00	198,684.80	132,619.36	13,481.78	8,088.49	18,857.40	(180,802.56)	200,458.60	18,213.87	58,287.14	58,287.14	58,287.14	58,287.14	58,287.14	58,287.14	58,287.14	0%
9525	0.00	458.49	1,156.17	1,300.81	1,328.44	314.68	(708.02)	1,331.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
9528	0.00	17,839.12	44,462.07	(84,951.10)	48,183.78	51,135.78	19,327.93	(27,043.95)	51,371.72	(33,993.81)	(33,993.81)	(33,993.81)	(33,993.81)	(33,993.81)	(33,993.81)	(33,993.81)	0%
9610	(860,671.00)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9630	(178,195.07)	-2%	-6%	-9%	-6%	-7%	-1%	-11%	-7%	-7%	-36%	-36%	-36%	-36%	-36%	-36%	0%
9650	(488,977.26)	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TOTAL PRIOR YEAR	18,135,344.09	(811,600.56)	455,617.95	288,487.89	(370,033.65)	81,873.21	43,121.84	261,905.02	195,465.47	(215,380.55)	(215,380.55)	(215,380.55)	(215,380.55)	(215,380.55)	(215,380.55)	(215,380.55)	(859,168.36)
ENDING CASH		13,720,710.86	11,372,914.04	12,077,954.80	11,859,212.33	11,509,282.73	17,296,964.86	15,172,988.68	13,978,043.43	15,370,273.82	14,258,366.82	13,278,376.43	12,892,104.09				

Beginning Fund Balance July 1, 2016	16,155,244.09
Change in Fund Balance	(3,253,613.01)
Estimated Fund Balance June 30, 2017	12,902,231.07

Estimated Cash @ 6/30/2017	12,892,104.09
Estimated Accounts Receivable @ 6/30/2017	5,378,000.27
Estimated Accounts Payable @ 6/30/2017	(5,427,079.83)
Estimated Other Assets/Stores @ 6/30/2017	52,608.64
Revolving Cash @ 6/30/2017	6,000.00
Estimated Ending Fund Balance @ 6/30/2017	12,902,231.07