

**Central Union High
School District**

**2018-2019
Revised Budget**

**2017-2018
Unaudited Actuals**

Central Union High School District

UNAUDITED ACTUALS
2017-2018

SEPTEMBER BUDGET
2018-2019

September 11, 2018



Estimated and Adopted Budget Overview

During the months of May and June each year, the District finalizes its budget for the upcoming fiscal year. By September 15 of each fiscal year, the District closes its financial books on the previous fiscal year and updates the budget for the new fiscal year based on the latest information from Sacramento. A big part of the adjustments in the September Budget is based on the final State Budget. Additionally, a series of assumptions about the condition of the District must be determined. These assumptions are then inserted into State and District formulas in order to determine the final budget for the next year. As the fiscal year progress, two additionally budget reports called interim reports are presented to the Board of Trustees. One report in December and the other in March. These reports are provided with updated information regarding the District's financial status.

This report includes three major pieces:

1. A narrative regarding current fiscal considerations, budget assumptions and budget projections for the upcoming fiscal year. Specifically addressing major changes between the Estimated Actuals/July 1 Adopted Budget and the Unaudited Actuals/September Revised Budget.
2. The state-required Standardized Account Code Structure (SACS) budget report forms, which include a variety of financial facts and figures
3. Final Unaudited Actuals for other District Funds.



State Information

In January 2018, the Governor unveiled his 2018-19 State Budget that provided an increase to education funding that eliminated or closed the remaining Local Control Funding Formula (LCFF) Gap for 2018-19. In the May Revise Budget, the Governor continued his support for funding the LCFF Gap and actually increased the proposed Cost of Living Adjustment (COLA) for 2018-19 from the statutory 2.71% to 3.0%. On June 27, 2018, Governor Jerry Brown signed his last State Budget closing the LCFF Gap in six years instead of eight and providing a 3.70% COLA as opposed to the statutory 2.71%. As the State continues to aggressively fund the LCFF, future funding for districts will greatly diminish as growth will predominately be based on COLA only. We still have yet to see what the new Governor proposes doing in terms of continued education funding support.

The Governor's Final Budget for 2018-19 included an additional \$500 million for LCFF over the May Revise. This is based on unanticipated new State revenues in 2017-18 and additional projected revenues for 2018-19. The Governor also included another payout of one-time funds for discretionary purposes. The State Budget included \$1.1 billion for this item. The CUHSD has

included these dollars as one-time funds in the District's 2018-19 Budget and have been designated for facility one-time expenses.

Below is a chart that details the changes in State funding between the January Budget, the May Revision and the Final State Budget for 2018-19.

Item	January Budget	May Revision	Enacted Budget
LCFF Gap Funding	100% or \$2.9 billion	100% or \$3.2 billion	100% or \$3.6 billion
Proposition 98 Minimum Funding Guarantee			
2016-17	\$71.4 billion	\$71.6 billion	\$71.6 billion
2017-18	\$75.2 billion	\$75.6 billion	\$75.6 billion
2018-19	\$78.3 billion	\$78.4 billion	\$78.4 billion
2018-19 LCFF Augmented COLA	2.51%	3.00%	3.70%
2018-19 Statutory COLA	2.51%	2.71%	2.71%
One-Time Discretionary Funds for 2018-19	\$1.8 billion \$295 per ADA	\$2.02 billion \$344 per ADA	\$1.1 billion \$184 per ADA

An issue not addressed in the Governor's Budget for 2018-19 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. If certain conditions at the State level are met, then SB 751 is triggered and districts will have a local cap on its reserve of 10%. This will limit the amount that school district's may retain as reserves and hence decrease the threshold needed to meet any possible economic downturn.

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

In 2017-18, the gap funding percentage was 42.97% which generated an estimated \$1.3 million in gap funding. For 2018-19, the State Budget will fund the gap at 100%. The Central Union High School District is estimating an increase in State funding of approximately \$3.5 million over 2017-18 figures. The new revenue includes an increase to Supplemental and Concentration funding of \$1,784,869. Again, in future years, as school districts move forward with full implementation of the LCFF, the amount of new on-going funds will greatly shrink as any increases to the LCFF may be dependent on just the COLA.

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. Now that the 208-19 LCFF will no longer have a Funding Gap, funding will be based on the full S&C Funding and will no longer be modified based on the Minimum Proportionality Percentage (MPP). Services for unduplicated pupils must be increased/improved to the full percentage of S&C dollars as compared to the Base Grant funding of the LCFF. The CUHSD’s three year average percentage of unduplicated students enrolled in our District is now 76.06%. The estimated funding for Supplemental and Concentration Grant for 2018-19 is \$9.6 million which is the target figure for CUHSD. In 2017-18, the District reported \$7.8 million in S&C dollars that was based on the Minimum Proportionality Percentage (MPP), a percentage based on the funded LCFF Gap.

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

	2017-18	2018-19
Estimated Base Grant*	\$35,798,569	\$37,361,907
Estimated Supplemental/Concentration Grants (Based on LCFF	\$7,832,833	\$9,617,702
Estimated Total LCFF Funding	\$44,220,258	\$47,323,152
Minimum Proportionality Percentage (MPP)	22.57%	25.74%

*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 Projected for 2018-19

A district’s annual enrollment count is taken in October for that school year and is used for estimating staffing and facility needs. This enrollment count is called the October California Basic Educational Data System (CBEDS) count. Based on feeder school enrollment counts, the projected enrollment for the Central Union High School District for 2018-2019 is 4,226. This is a projected increase of 44 students from the 2017-2018 enrollment figure of 4,182.

For most districts, the ADA is the most important piece for State funding as this is used to calculate LCFF funding. For 2018-19, the District’s LCFF accounts for **96.4%** of the total Unrestricted General Fund dollars. Even small fluctuations in the ADA can mean tens of thousands of dollars as a gain or loss in State revenues. District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenue does not fluctuate greatly from the District's budgeted revenue. A 1% fluctuation in the District’s attendance equates to a gain or loss of approximately **\$467,000**.

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

The District's ADA percentage for 2016-17 was 95.38%. For 2017-18, the ADA percentage increased by **0.36%** to **95.74%**. The state-wide high school district ADA for 2016-17 and 2017-18 was **94.05%** and **93.93%**, respectively.

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 3,928.80, an increase of 12.62 ADA over prior year. The District collected enrollment data from CUHSD's feeder districts based on October 2017 CALPADS. Using this data, the district is projecting enrollment to be 4,226 for 2018-19. Using a four year average attendance percentage times the projected 2018-19 enrollment generates a projected P-2 ADA for 2018-19 of 4,021.89. This is approximately 18 more ADA than 2017-18. The line graph in Table 1 below provides an illustration of the ADA-to-Enrollment history for the Central Union High School District.

Table 1

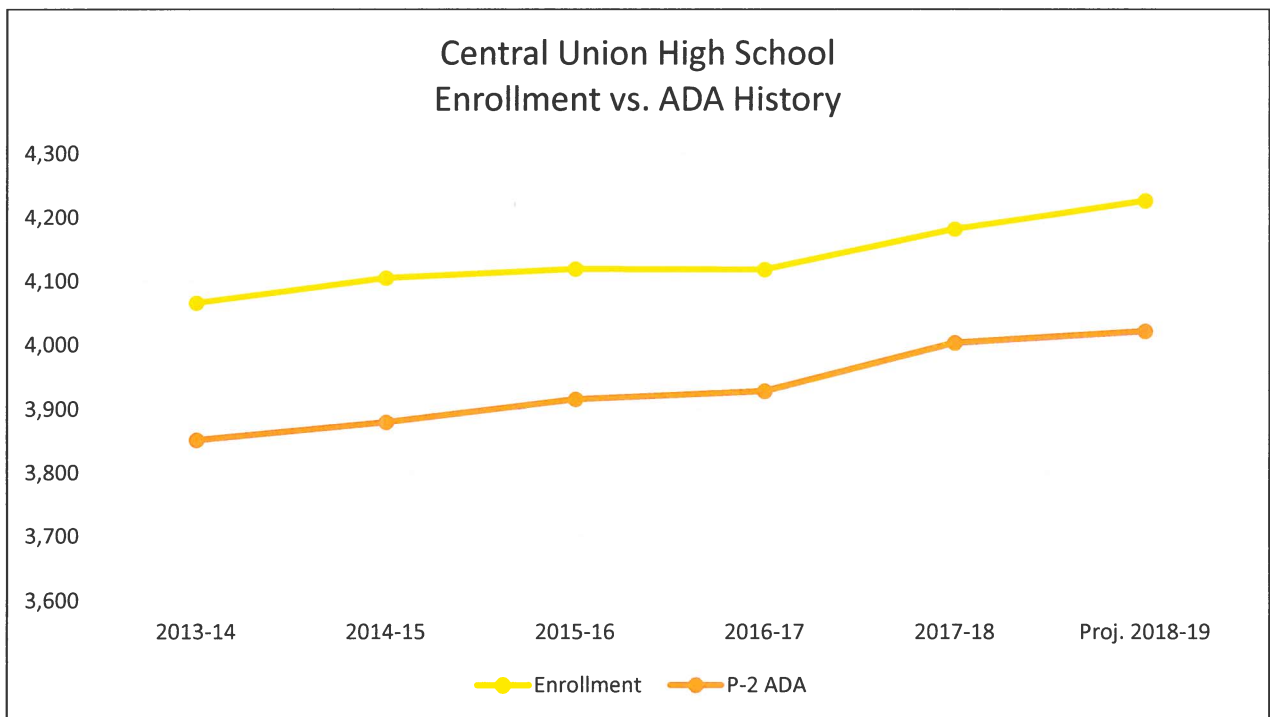


Table 2 below also provides the ADA-to –Enrollment history of the District for the last five years.

Table 2

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Projected 2018-19
CALPADS Enrollment (October Snapshot)	4,104	4,066	4,106	4,120	4,119	4,182	4226
Change in Enrollment	48	(38)	40	14	(1)	63	44
Percentage Change	1.18%	-0.93%	0.98%	0.34%	-0.02%	1.53%	1.05%

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Proj. 4 Yr Avg.
P-2 Actual Attendance	3,897.91	3,852.10	3,880.28	3,916.18	3,928.80	4,003.96	4022
Change in ADA Attendance P/Y	62	(46)	28	36	13	75	18
Percentage Change	1.61%	-1.18%	0.73%	0.93%	0.32%	1.91%	0.45%

P-2 Actual Attendance as a % of CALPADS Enrollment	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	95.17%
	94.98%	94.74%	94.50%	95.05%	95.38%	95.74%	

Although the projected ADA for 2018-19 is calculated to be 18 ADA more than prior year, the District will cautiously and conservatively budget State revenues using the actual 2017-18 P-2 ADA for our projected 2018-19 State revenue. The District will monitor and review enrollment and ADA as the 2018-19 school year progresses.

2017-18 (Comparison of Estimated Actuals to Unaudited Actuals)

Revenues

The District's Unaudited Revenues for 2017-18 are down by approximately \$2.0 million due to the fact that Restricted funds were not spent as projected. In other words, for the majority of Restricted Programs, the District must recognize revenue only to the point that expenditures actually occurred for those programs. Grant programs, for the most part, have this balanced accounting between revenues and expenditures which net out to zero. Any grant balances are then carried over into the following fiscal year. Programs included in this category are Teacher Quality Block Grant, Gov. CTE California Partnership Academies, Career Technical Education Incentive Grant, Partnership Academies Grant and California Career Pathways Grant.

In comparing Estimated to Unaudited Actuals, the LCFF revenue amount slightly decreased by \$73,562. This was mainly due to the Gap funding percentage that was adjusted downward from 45.17% to 42.97% for 2017-18. Other adjustments to Unrestricted Revenue were unrestricted Lottery (increase), interest (increase), and other miscellaneous local revenues (Commerce Bank Utilities credit, ATT-E-Rate, Transportation reimbursements).

Restricted Federal Revenues decreased by \$371,080 due to adjustments to Title 1, Teacher Quality, and Special Education Entitlement reduction. Restricted-Other State Revenue was adjusted downward primarily based on CTE Incentive Grant figures not being spent in 2017-18. In other words,

revenue for grants are counted as revenue only if an equal amount has been spent within the program. Any amount not spent will be carried over into the following fiscal year. Other programs that impacted this decrease were the California Partnership Academies Grant and the Careers Pathways Trust Program.

Expenditures

The District's Unaudited Expenditures for 2017-18 are also down by approximately \$3.9 million due to the fact that, again, the Restricted funds were not spent as budgeted. The majority of the decrease had to do with Restricted Programs (\$2.8 million). Actual Grant Program expenditures are accounted for when the books are closed for the Unaudited Actuals Report. Unspent grant dollars will be carried over into the following fiscal year. Again, programs included in this category are Teacher Quality Block Grant, Gov. CTE California Partnership Academies, Career Technical Education Incentive Grant, Partnership Academies Grant, California Career Pathways Grant, College Readiness Block Grant, and Educator Effectiveness Grant.

Another part of the reduction in reported expenditures have to do with unspent Unrestricted Expenditure budgets. This accounts for approximately \$1.04 million. Some anticipated expenditures that were not realized were LCAP and other General Fund budgeted funds for services, travel and conference, dues and memberships, and other operating expenses (fuel, repairs, professional services). There was also a decrease in employee benefits expenditures that included STRS adjustments and Health & Welfare expenses that are normally budgeted conservatively.

Other Financing Sources/Uses

The Other Financing Sources/Uses - Transfer Out category was closed with transferring \$4,602,924 to other funds including Fund 140 – Deferred Maintenance Fund, Fund 200 – Special Reserve for Postemployment Benefits, and Fund 400 – Special reserve for Capital Outlay. The minor reduction to this category compared to the Estimated Actuals was due to a reduction of \$70,000 to the overall transfer to Adult Education to meet the actual needs of the new school facilities. The Contributions category was adjusted as follows: decrease to the contribution to Routine Restricted Maintenance and Special Education Program. Total adjustment was a decrease of \$105,789 to the Contribution category.

General Fund Deficit and Ending Fund Balance

Due to the adjustments in Revenue and a larger decrease in actual Expenditures, the District realized a reduction in the deficit to the General Fund by \$1,927,941. The Unaudited Actuals Report identifies the General Fund deficit to be <\$1,383,843>. The 2017-18 Ending Fund Balance for the General Fund is \$13,392,579.

2018-19 (Comparison of July Adopted Budget to September Revised Budget)

Revenues

For 2018-19, the major change in revenue had to do with the increase to LCFF COLA from 3.00% to 3.70% and Gap funding. The District had already included the one-time discretionary funds that was approved in the Governor's 2018-19 State Budget. The budgeted Federal Revenue increased due to adjustments in Title I. Other revenue adjustments will occur at First Interim as revenue is realized based on grant expenditures. Estimated revenues increased by \$567,103.

Expenditures

All in all, total 2018-19 September Budgeted Expenditures increased by \$378,825 over the July Adopted Budget. At this time, the Restricted Expenditures increased due to including Title 1 expenditures for Books and Supplies based on the programs carry-over. Other expenditure adjustments will be reviewed at First Interim. Projected expenditures for CTE Incentive Grant for the new Kafe 56 Modernization Project was already included in the July Budget.

Other Financing Sources/Uses

The Interfund Transfers Out category includes transfers to other Funds that are primarily for facility improvement. These improvements are based on the District's Facility Improvement and Capital Renewal Plan. This improvement plan or schedule is based on the previous Deferred Maintenance Program and includes repair, replacement and capital improvements such as painting, plumbing, heating/ventilation/air conditioning equipment, paving/cement work, electrical, roofing and door locks & rekeying. For 2018-19, the District's Facility Improvement Plan includes the Central Gym Restroom Renovation, Central Visitor Concession Stand/Restroom Improvements, Southwest High New Carpet Replacement Project, Desert Oasis High School Diner/Cafeteria Remodel and other facility improvement projects.

The Transfer Out category had no change over the July 1 Adopted Budget. The Contributions category increased in support of the Special Education Program due to additional anticipated expenditures. Total adjustment was an increase of \$37,057 to the Contribution category.

General Fund Deficit and Ending Fund Balance

Due to adjustments in Revenue and Expenditures, the District is projecting a modest surplus or increase to the General Fund Ending Fund Balance by \$255,714. Projected Ending Fund Balance = \$13,648,293.

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 annual increases until it reaches 19.10% in 2020-21. Table 7 illustrates the CalSTRS rate increases over time for both employer and employees. CalSTRS rates for 2021-22 through 2023-24 are projected rates based on the CalSTRS Actuarial to fund the CalSTRS Retirement Program.

Table 7 – CalSTRS Rate Schedule

Year	Employer Contribution Rate
2018-19	16.28%*
2019-20	18.13%*
2020-21	19.10%*
2021-22	18.6%
2022-23	18.1%
2023-24	18.1%
*In statute	

The current CalPERS employer rate for 2017-18 was 15.531%. This will increase by approximately 2.531% to 18.062% for 2018-19. In 2019-20, the CalPERS rate is set to increase up to 20.8% or an increase of 15.2% over the 2018-19 percentage. The year-over-year increase to the employer’s or District’s portion of STRS/PERS costs are projected to be between \$400,000 and \$600,000 annually until 2020-21. The impact of these increases are alarming since the Governor has not provided relief to districts to meet this unfunded liability. All CalSTRS and CalPERS increased costs must be supported by LCFF dollars. Table 8 illustrates the CalPERS rate increases for employer contribution rates over time. . The increased rates in Table 8 are due to the programs actuarial study that determined that investment returns were not coming in as expected and hence the program funding to support costs were partly shifted to employers.

Table 8 – CalPERS Rate Schedule

Year	Employer Contribution Rate
2018-19	18.062%
2019-20	20.8%
2020-21	23.5%
2021-22	24.6%
2022-23	25.3%
2023-24	25.8%
2024-25	26.0%

Bargaining Units

The District has not reach an agreement with the El Centro Secondary Teachers Association (ECSTA) for the 2018-19 fiscal year. Negotiations commenced with the ECSTA in the Spring of 2018 but a settlement was not been reach at the time. The previous settlement with ECSTA was for the 2017-18 fiscal year. It comprised of an on-going 2.5% salary schedule increase with a one-time off-scheduled salary payout of 2.0% and a 0.58% increase to the Health & Welfare cap to the H&W Plan B premium level. Other items included an hourly rate increase of \$2.00 above the negotiated hourly rate for teachers substituting during their prep period. The total 2017-18 compensation package was 5.08%.

The District has not started negotiations with the California Schools Employees Association (CSEA) bargaining unit members for the 2018-19 fiscal year. A settlement was reached for 2017-18 which included 2.5% on schedule, 2.0% off-schedule with a slight increase to the H&W cap.

No other salary increases have been approved at this time.

Cash Flow

The District's cash flow continues to be strong and stable as a result of the elimination of State Deferrals and increases in State LCFF Funding. The district is projecting to maintain a positive cash balance with adequate reserves for 2018-19.

Other District Funds

Adult Education Fund

In 2013-14, the State categorical funding portion of the Adult Education Program was folded in as part of the LCFF. Since the Adult Education Program funding has been folded into the LCFF, the General Fund was recapturing this programs funding. Currently, the Adult Education Program receives direct funding for the federal General Education Diploma (GED) Program and the Adult Basic Ed & English as a Second Language Program. The Fund is currently receiving approximately \$127,000 for each of the above stated programs annually in support of the Adult Education Program. In 2017-18, the Adult Education Block Grant (AEBG) apportionment allocated to CUHSD was \$647,700 in order to operate and support the Adult Ed Program. The AEBG dollars are received through the Imperial County Adult Ed Consortium.

The Adult Ed. program is expanding which caused the program to move into a new Adult Education building in 2017-18. The lease for the new building is coming from Adult Ed program resources. The Tenant Improvements for the new building was paid out of the Adult Ed Fund which was approximately \$730,000. This costs does not continue into 2018-19 hence why the Capital Outlay for 2018-19 does not have any amount budgeted in this category. The Ending Fund Balance for 2017-18 is \$505,410. For 2018-19, we are conservatively projecting an Ending Fund Balance of \$260,146.

Cafeteria Fund

The Cafeteria Fund will end 2017-18 with a slight increase to its Ending Fund Balance by \$67,749 for a Total Balanced of \$474,115. At this time, it is projected that the fund will have a deficit of <\$212,981> for 2018-19. The District will continue its contribution of \$160,000 from the General Fund to help cover program costs. Without this contribution, the District, would be realizing a deficit of approximately <\$100,000> for 2017-18. The District will continue to review the program in terms of possible revenue and adjustment to expenditures to reduce the projected deficit for 2018-19.

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. Approximately \$1.5 million worth of projects were spent in 2017-18.

The Ending Fund Balance for 2017-18 is \$609,712. The District has moved forward with various projects for 2018-19 totaling over \$1. million. The District will be transferring \$1.6 million in 2018-19 to cover the facility improvement projects approved for this year.

Special Reserve Fund for Postemployment Benefits

This fund was established in order to set aside funds towards the District's obligation of supporting retiree benefits. The District's latest Actuarial study (as of June 30, 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, 2016-17 and 2017-18 as an offset to outstanding liability. The Balance for 2017-18 is \$2,648,778. The projected balance for 2018-19 is \$2,666,778. At this time, no contribution to this Fund is being proposed in the 2018-19 Budget.

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 first issue of bond were approximately \$11.7 million which was deposited in this fund. Preparation and construction work towards the new STEM Building began in 2016-17 with the majority of the work to be done through 2019-20. In 2017-18, the District demolished the old Business Building at Central UHS, installed 18 relocatable classrooms and office/restroom facilities, and improved site utilities for the new STEM Building. The District anticipates selling \$18 million, which is the second issue of bonds, in the Spring of 2019 with about 15 million dollars in construction improvement costs. The 2017-18 Ending Fund Balance is \$8,148,057.

Capital Facilities Fund

This fund is used primarily to account separately for monies received from fees levied on developers in order to mitigate the impact of new housing developments. Revenues from developer fees are to be used for the construction/reconstruction of school facilities. The Ending Fund Balance for 2017-18 is \$1,381,428. The District will utilize some of the funds to pay for the temporary housing costs due to the new STEM Building construction. These funds will also be used in support of other possible improvement costs associated with student growth.

Special Reserve Fund for Capital Outlay Projects

The Special Reserve Fund for Capital Outlay Projects exists primarily to account for major capital outlay projects. The District transferred \$2 million from the General Fund in 2017-18 as a contingency based on the slow process of the Office of Public School Construction (OPSC) and the possible future delays of construction funding through the State School Facility Program. Additionally, current market conditions have increased the construction costs of certain

products/supplies, as well as, the limited number of local contractors that are available to do the job. For 2018-19, the District included another \$3 million to be transferred from the General Fund to the Special Reserve Fund to hedge off any risk of cash flow issues and increased construction costs on the new STEM Building.

Conclusion

Given all of the current information and conservative projections, the 2017-18 Unaudited Actual and the 2018-19 September/Revised Budget is presented in good order for a Positive Certification.

Certification

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: Sep 11, 2018

To the Superintendent of Public Instruction:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____

County Superintendent/Designee

(Original signature required)

Date: _____

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

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ADA

Description	2017-18 Unaudited Actuals			2018-19 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)	4,002.89	3,978.98	4,003.79	4,003.79	4,003.79	4,003.79
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)	0.17	0.17	0.17	0.17	0.17	0.17
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)	4,003.06	3,979.15	4,003.96	4,003.96	4,003.96	4,003.96
5. District Funded County Program ADA						
a. County Community Schools	5.13	5.13	5.13	5.13	5.13	5.13
b. Special Education-Special Day Class	47.44	47.44	47.44	47.44	47.44	47.44
c. Special Education-NPS/LCI	2.80	2.80	2.80	2.80	2.80	2.80
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	55.37	55.37	55.37	55.37	55.37	55.37
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,058.43	4,034.52	4,059.33	4,059.33	4,059.33	4,059.33
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF

COUNTY OFFICE FUNDS TRANSFER : Central Union High (6) **COUNTY OFFICE FUNDS TRANSFER :** Central Union High (6)

CALCULATE LCFF TARGET											
Unduplicated as % of Enrollment 3 yr average					COLA & Augmentation						
75.59%					75.59%						
2017-18					2017-18						
ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	-	7,193	748	1,201	818	Grades TK-3	-	7,459	776	1,253	867
Grades 4-6	-	7,301	-	1,104	752	Grades 4-6	-	7,571	-	1,152	797
Grades 7-8	-	7,518	-	1,137	774	Grades 7-8	-	7,796	-	1,186	821
Grades 9-12	4,059.82	8,712	227	1,351	920	Grades 9-12	4,059.82	9,034	235	1,410	976
Subtract NSS	-	-	-	-	-	Subtract NSS	-	-	-	-	-
NSS Allowance	-	-	-	-	-	NSS Allowance	-	-	-	-	-
0	4,059.82	35,369,152	921,579	5,486,433	3,736,131	0	4,059.82	36,676,414	954,058	5,724,347	3,962,489

CALCULATE LCFF TARGET											
Unduplicated as % of Enrollment 3 yr average					COLA & Augmentation						
76.06%					76.06%						
2018-19					2018-19						
ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	-	7,459	776	1,253	867	Grades TK-3	-	7,459	776	1,253	867
Grades 4-6	-	7,571	-	1,152	797	Grades 4-6	-	7,571	-	1,152	797
Grades 7-8	-	7,796	-	1,186	821	Grades 7-8	-	7,796	-	1,186	821
Grades 9-12	4,059.82	9,034	235	1,410	976	Grades 9-12	4,059.82	9,034	235	1,410	976
Subtract NSS	-	-	-	-	-	Subtract NSS	-	-	-	-	-
NSS Allowance	-	-	-	-	-	NSS Allowance	-	-	-	-	-
0	4,059.82	36,676,414	954,058	5,724,347	3,962,489	0	4,059.82	36,676,414	954,058	5,724,347	3,962,489

LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET											
Targeted Instructional Improvement Block Grant					Home-to-School Transportation						
132,598					210,945						
2017-18					2017-18						
ADA	Base	Gr Span	Supp	Concen	TOTAL	ADA	Base	Gr Span	Supp	Concen	TOTAL
Grades TK-3	6,926	720	1,156	787	9,589.79	Grades TK-3	7,459	776	1,253	867	10,354.86
Grades 4-6	7,030	-	1,063	724	8,816.91	Grades 4-6	7,571	-	1,152	797	9,519.93
Grades 7-8	7,239	-	1,094	745	9,078.96	Grades 7-8	7,796	-	1,186	821	9,802.85
Grades 9-12	8,389	219	1,301	886	10,795.00	Grades 9-12	9,034	235	1,410	976	11,655.03
4,059.82	-	-	-	-	-	4,059.82	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	0	-	-	-	-	-
4,059.82	3,405,748.78	887,395	5,283,003	3,597,609	43,825,757	4,059.82	3,667,6413.88	954,058	5,724,346	3,962,506	47,317,324

LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET											
Targeted Instructional Improvement Block Grant					Home-to-School Transportation						
132,598					210,945						
2017-18					2017-18						
ADA	Base	Gr Span	Supp	Concen	TOTAL	ADA	Base	Gr Span	Supp	Concen	TOTAL
Grades TK-3	6,926	720	1,156	787	9,589.79	Grades TK-3	7,459	776	1,253	867	10,354.86
Grades 4-6	7,030	-	1,063	724	8,816.91	Grades 4-6	7,571	-	1,152	797	9,519.93
Grades 7-8	7,239	-	1,094	745	9,078.96	Grades 7-8	7,796	-	1,186	821	9,802.85
Grades 9-12	8,389	219	1,301	886	10,795.00	Grades 9-12	9,034	235	1,410	976	11,655.03
4,059.82	-	-	-	-	-	4,059.82	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	0	-	-	-	-	-
4,059.82	3,405,748.78	887,395	5,283,003	3,597,609	43,825,757	4,059.82	3,667,6413.88	954,058	5,724,346	3,962,506	47,317,324

ECONOMIC RECOVERY TARGET PAYMENT											
LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)					LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)						
44,169,317					47,660,851						
2017-18					2017-18						
ADA	Base	Gr Span	Supp	Concen	TOTAL	ADA	Base	Gr Span	Supp	Concen	TOTAL
Grades TK-3	-	-	-	-	-	Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-	Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-	Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-	Grades 9-12	-	-	-	-	-
4,059.82	-	-	-	-	-	4,059.82	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	0	-	-	-	-	-
4,059.82	3,405,748.78	887,395	5,283,003	3,597,609	43,825,757	4,059.82	3,667,6413.88	954,058	5,724,346	3,962,506	47,317,324

**General Fund
(010)**

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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	44,146,695.76	0.00	44,146,695.76	47,660,851.00	0.00	47,660,851.00	8.0%
2) Federal Revenue		8100-8299	126,185.12	2,445,343.26	2,571,528.38	0.00	2,588,884.00	2,588,884.00	0.7%
3) Other State Revenue		8300-8599	1,432,402.80	3,101,559.54	4,533,962.34	1,496,615.00	4,843,317.00	6,339,932.00	39.8%
4) Other Local Revenue		8600-8799	409,276.59	912,416.62	1,321,693.21	269,145.00	918,310.00	1,187,455.00	-10.2%
5) TOTAL, REVENUES			46,114,560.27	6,459,319.42	52,573,879.69	49,426,611.00	8,350,511.00	57,777,122.00	9.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	20,197,676.49	2,579,484.96	22,777,161.45	19,638,881.00	2,463,174.00	22,102,055.00	-3.0%
2) Classified Salaries		2000-2999	5,846,034.63	1,676,502.60	7,522,537.23	5,796,665.00	1,590,543.00	7,387,208.00	-1.8%
3) Employee Benefits		3000-3999	7,675,629.24	2,813,292.41	10,488,921.65	8,360,552.00	3,181,067.00	11,541,619.00	10.0%
4) Books and Supplies		4000-4999	1,944,908.50	1,167,982.85	3,112,891.35	2,454,562.00	1,967,540.00	4,422,102.00	42.1%
5) Services and Other Operating Expenditures		5000-5999	3,325,849.49	840,252.70	4,166,102.19	3,714,835.00	1,235,284.00	4,950,119.00	18.8%
6) Capital Outlay		6000-6999	582,045.37	225,616.91	807,662.28	1,124,500.00	627,717.00	1,752,217.00	116.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	597,719.15	0.00	597,719.15	651,050.00	0.00	651,050.00	8.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(438,210.38)	331,809.49	(106,400.89)	(459,094.00)	353,594.00	(105,500.00)	-0.8%
9) TOTAL, EXPENDITURES			39,731,652.49	9,634,941.92	49,366,594.41	41,281,951.00	11,418,919.00	52,700,870.00	6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			6,382,907.78	(3,175,622.50)	3,207,285.28	8,144,660.00	(3,068,408.00)	5,076,252.00	58.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	11,795.78	0.00	11,795.78	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,602,923.60	0.00	4,602,923.60	4,820,538.00	0.00	4,820,538.00	4.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,137,330.82)	3,137,330.82	0.00	(3,214,881.00)	3,214,881.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,728,458.64)	3,137,330.82	(4,591,127.82)	(8,035,419.00)	3,214,881.00	(4,820,538.00)	5.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,345,550.86)	(38,291.68)	(1,383,842.54)	109,241.00	146,473.00	255,714.00	-118.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,479,866.61	1,296,554.98	14,776,421.59	12,134,315.75	1,258,263.30	13,392,579.05	-9.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,479,866.61	1,296,554.98	14,776,421.59	12,134,315.75	1,258,263.30	13,392,579.05	-9.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,479,866.61	1,296,554.98	14,776,421.59	12,134,315.75	1,258,263.30	13,392,579.05	-9.4%
2) Ending Balance, June 30 (E + F1e)			12,134,315.75	1,258,263.30	13,392,579.05	12,243,556.75	1,404,736.30	13,648,293.05	1.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Stores		9712	47,359.12	0.00	47,359.12	47,359.12	0.00	47,359.12	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,258,263.31	1,258,263.31	0.00	1,404,736.31	1,404,736.31	11.6%
c) Committed									
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	12,080,956.63	0.00	12,080,956.63	12,190,197.63	0.00	12,190,197.63	0.9%
Unassigned/Unappropriated Amount		9790	0.00	(0.01)	(0.01)	0.00	(0.01)	(0.01)	0.0%

EPA
(RE 1400)

Central Union High School
Education Protection Account
Expenditures by Object

Central Union High School District-Fund 010 Resource 1400 EPA				2017/18	2018/19
Description	Resource Codes	Object Codes		Unaudited Actuals	Revised Budget
A. REVENUES					
1) Revenue Limit Sources	1400	8010-8099		6,368,735	6,370,021
2) Federal Revenue		8100-8299		-	-
3) Other State Revenue		8300-8599		-	-
4) Other Local Revenue		8600-8799		-	-
5) TOTAL REVENUE				6,368,735	6,370,021
B. EXPENDITURES					
1) Certificated Salaries	1400	1000-1999		4,980,265	4,214,459
2) Classified Salaries		2000-2999		-	-
3) Employee Benefits	1400	3000-3999		1,388,470	1,280,014
4) Books and Supplies		4000-4999		-	-
5) Services and Other Operating Expenditures		5000-5999		-	-
6) Capital Outlay		6000-6999		-	-
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299, 7400-7499		-	-
8) Transfers of Indirect/Direct Support Costs		7300-7399		-	-
9) TOTAL EXPENDITURES	1400			6,368,735	5,494,473
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)					
	1400			-	875,548
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	186,896.90	246,864.00	32.1%
3) Other State Revenue		8300-8599	848,777.00	755,905.00	-10.9%
4) Other Local Revenue		8600-8799	234,293.61	151,540.00	-35.3%
5) TOTAL, REVENUES			1,269,967.51	1,154,309.00	-9.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	369,049.79	409,492.00	11.0%
2) Classified Salaries		2000-2999	162,713.06	203,095.00	24.8%
3) Employee Benefits		3000-3999	156,660.11	176,301.00	12.5%
4) Books and Supplies		4000-4999	181,191.92	309,238.00	70.7%
5) Services and Other Operating Expenditures		5000-5999	221,348.08	301,447.00	36.2%
6) Capital Outlay		6000-6999	774,524.98	0.00	-100.0%
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			1,865,487.94	1,399,573.00	-25.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(595,520.43)	(245,264.00)	-58.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	442,923.60	0.00	-100.0%
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			442,923.60	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(152,596.83)	(245,264.00)	60.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	658,006.33	505,409.50	-23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			658,006.33	505,409.50	-23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			658,006.33	505,409.50	-23.2%
2) Ending Balance, June 30 (E + F1e)			505,409.50	260,145.50	-48.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	505,409.50	207,474.50	-58.9%
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	52,671.00	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%

Cafeteria Fund
(130)

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,490,602.68	1,456,459.00	-2.3%
3) Other State Revenue		8300-8599	115,102.56	117,400.00	2.0%
4) Other Local Revenue		8600-8799	458,218.89	441,500.00	-3.6%
5) TOTAL, REVENUES			2,063,924.13	2,015,359.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	852,776.49	965,925.00	13.3%
3) Employee Benefits		3000-3999	269,094.07	377,417.00	40.3%
4) Books and Supplies		4000-4999	848,281.80	825,146.00	-2.7%
5) Services and Other Operating Expenditures		5000-5999	56,531.39	53,463.00	-5.4%
6) Capital Outlay		6000-6999	23,090.02	60,889.00	163.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	106,400.89	105,500.00	-0.8%
9) TOTAL, EXPENDITURES			2,156,174.66	2,388,340.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(92,250.53)	(372,981.00)	304.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	160,000.00	160,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			160,000.00	160,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			67,749.47	(212,981.00)	-414.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	406,365.48	474,114.95	16.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			406,365.48	474,114.95	16.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			406,365.48	474,114.95	16.7%
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	27,490.58	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	446,624.37	261,133.95	-41.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

**Deferred
Maintenance
(140)**

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,917.36	10,000.00	-16.1%
5) TOTAL, REVENUES			11,917.36	10,000.00	-16.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	40,378.96	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	368,890.00	6,200.00	-98.3%
6) Capital Outlay		6000-6999	2,001,908.28	1,032,332.00	-48.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,411,177.24	1,038,532.00	-56.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,399,259.88)	(1,028,532.00)	-57.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	1,660,538.00	10.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,500,000.00	1,660,538.00	10.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(899,259.88)	632,006.00	-170.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,508,972.23	609,712.35	-59.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,508,972.23	609,712.35	-59.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,508,972.23	609,712.35	-59.6%
2) Ending Balance, June 30 (E + F1e)			609,712.35	1,241,718.35	103.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	609,712.35	1,241,718.35	103.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	20,968.03	18,000.00	-14.2%
5) TOTAL, REVENUES			20,968.03	18,000.00	-14.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			20,968.03	18,000.00	-14.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
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	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			520,968.03	18,000.00	-96.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,127,809.99	2,648,778.02	24.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,127,809.99	2,648,778.02	24.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,127,809.99	2,648,778.02	24.5%
2) Ending Balance, June 30 (E + F1e)			2,648,778.02	2,666,778.02	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,648,778.02	2,666,778.02	0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Building Fund
(210)**

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	85,786.99	50,000.00	-41.7%
5) TOTAL, REVENUES			85,786.99	50,000.00	-41.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,341,484.71	0.00	-100.0%
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			2,341,484.71	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,255,697.72)	50,000.00	-102.2%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,255,697.72)	50,000.00	-102.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,403,755.14	8,148,057.42	-21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,403,755.14	8,148,057.42	-21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,403,755.14	8,148,057.42	-21.7%
2) Ending Balance, June 30 (E + F1e)			8,148,057.42	8,198,057.42	0.6%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,148,057.42	8,198,057.42	0.6%
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	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	2017-18 Unaudited Actuals	2018-19 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	476,147.59	359,000.00	-24.6%
5) TOTAL, REVENUES			476,147.59	359,000.00	-24.6%
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	16,166.85	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	52,282.32	0.00	-100.0%
6) Capital Outlay		6000-6999	110,681.15	0.00	-100.0%
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			179,130.32	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			297,017.27	359,000.00	20.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,795.78	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,795.78)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			285,221.49	359,000.00	25.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,096,206.57	1,381,428.06	26.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,096,206.57	1,381,428.06	26.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,096,206.57	1,381,428.06	26.0%
2) Ending Balance, June 30 (E + F1e)					
			1,381,428.06	1,740,428.06	26.0%
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 Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	1,381,428.06	1,740,428.06	26.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	31,007.87	28,227.00	-9.0%
5) TOTAL, REVENUES			31,007.87	28,227.00	-9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,170.41	0.00	-100.0%
6) Capital Outlay		6000-6999	64,184.09	0.00	-100.0%
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			77,354.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(46,346.63)	28,227.00	-160.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	3,000,000.00	50.0%
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			2,000,000.00	3,000,000.00	50.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,953,653.37	3,028,227.00	55.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	346,036.57	2,299,689.94	564.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			346,036.57	2,299,689.94	564.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			346,036.57	2,299,689.94	564.6%
2) Ending Balance, June 30 (E + F1e)			2,299,689.94	5,327,916.94	131.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,299,689.94	5,327,916.94	131.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**GANN
SEMA
SEMB**

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	33,083,344.75		33,083,344.75			35,058,810.82
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,970.95		3,970.95			4,058.43
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)			0.00			0.00
B. CURRENT YEAR GANN ADA (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	4,058.43		4,058.43	4,059.33		4,059.33
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			4,058.43			4,059.33
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2017-18 Actual			2018-19 Budget		
1. Homeowners' Exemption (Object 8021)	44,978.00		44,978.00	44,978.00		44,978.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,565,586.96		4,565,586.96	4,565,587.00		4,565,587.00
5. Unsecured Roll Taxes (Object 8042)	486,489.64		486,489.64	486,490.00		486,490.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	45,440.63		45,440.63	45,441.00		45,441.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,178,976.00)		(1,178,976.00)	(1,178,976.00)		(1,178,976.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	14,104.62		14,104.62	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	555,148.15		555,148.15	150,000.00		150,000.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	4,532,772.00	0.00	4,532,772.00	4,113,520.00	0.00	4,113,520.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	4,532,772.00	0.00	4,532,772.00	4,113,520.00	0.00	4,113,520.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			465,320.68			459,521.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act			0.00			0.00
21. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			465,320.68			459,521.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	39,828,296.00		39,828,296.00	43,736,921.00		43,736,921.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(22,621.00)		(22,621.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	39,805,675.00	0.00	39,805,675.00	43,736,921.00	0.00	43,736,921.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	52,573,879.69		52,573,879.69	57,777,122.00		57,777,122.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	131,202.18		131,202.18	100,000.00		100,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2017-18 Actual			2018-19 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			33,083,344.75			35,058,810.82
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0220			1.0002
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			35,058,810.82			36,352,738.27
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			4,532,772.00			4,113,520.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			487,011.60			487,119.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			30,991,359.50			32,698,739.27
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			30,991,359.50			32,698,739.27
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			88,875.01			63,824.72
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			4,621,647.01			4,177,344.72
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			30,902,484.49			32,634,914.55
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			4,621,647.01			
b. State Subventions (Line D8)			30,902,484.49			
c. Less: Excluded Appropriations (Line C23)			465,320.68			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			35,058,810.82			

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									336
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,726,178.46		1,726,178.46
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	692,455.08		692,455.08
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	840,839.89		840,839.89
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	50,301.24		50,301.24
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	19,961.59		19,961.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,329,736.26	0.00	3,329,736.26
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	177,708.69		177,708.69
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	177,708.69		177,708.69
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	3,507,444.95	0.00	3,507,444.95
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	153,476.04		153,476.04
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	503,042.85		503,042.85
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	230,063.23		230,063.23
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	7,728.49		7,728.49
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,794.54		1,794.54
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	896,105.15	0.00	896,105.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	54,931.24		54,931.24
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	54,931.24	0.00	54,931.24
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	951,036.39	0.00	951,036.39
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS							294,296.16		294,296.16
								656,740.23		656,740.23

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,572,702.42		1,572,702.42
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	189,412.23		189,412.23
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	610,776.66		610,776.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	42,572.75		42,572.75
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	18,167.05		18,167.05
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,433,631.11	0.00	2,433,631.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	122,777.45		122,777.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	122,777.45	0.00	122,777.45
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	2,556,408.56	0.00	2,556,408.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	189,412.23		189,412.23
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	70,344.09		70,344.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	38,198.08		38,198.08
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	12,406.63		12,406.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	310,361.03	0.00	310,361.03
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	310,361.03	0.00	310,361.03
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
TOTAL COSTS										
										294,296.16
										1,273,101.09
										1,877,758.28

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

2016-17 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	3,371,718.44	1,670,481.13
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____ _____ _____		
3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below) _____ _____ _____		
5. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	3,371,718.44	1,670,481.13
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	<u>350.00</u>	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	350.00	

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2017-18 Expenditures by LEA (LE-CY) and the 2016-17 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2017-18 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: (??)

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

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

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

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

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	3,507,444.95		
b. Less: Expenditures paid from federal sources	656,740.23		
c. Expenditures paid from state and local sources	2,850,704.72	2,617,146.63	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,617,146.63	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,850,704.72	2,617,146.63	233,558.09

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	3,507,444.95		
b. Less: Expenditures paid from federal sources	656,740.23		
c. Expenditures paid from state and local sources	2,850,704.72	2,617,146.63	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,617,146.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,850,704.72	2,617,146.63	233,558.09
d. Special education unduplicated pupil count	336	350	
e. Per capita state and local expenditures (A2c/A2d)	8,484.24	7,477.56	1,006.68

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	1,877,758.28	292,188.22	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		292,188.22	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>1,877,758.28</u>	<u>292,188.22</u>	<u>1,585,570.06</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	1,877,758.28	292,188.22	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		292,188.22	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>1,877,758.28</u>	<u>292,188.22</u>	<u>1,585,570.06</u>
b. Special education unduplicated pupil count	<u>336</u>	<u>350</u>	
c. Per capita local expenditures (B2a/B2b)	<u>5,588.57</u>	<u>834.82</u>	<u>4,753.75</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Merritt Merten
Contact Name

(760) 336-4503
Telephone Number

Fiscal Services Supervisor
Title

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E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,632,498.00		1,632,498.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	782,725.00		782,725.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	803,012.00		803,012.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	74,304.00		74,304.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	27,000.00		27,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,319,539.00	0.00	3,319,539.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	183,452.00		183,452.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	183,452.00	0.00	183,452.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	3,502,991.00	0.00	3,502,991.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,481,474.00		1,481,474.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	209,065.00		209,065.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	534,941.00		534,941.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	65,104.00		65,104.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	24,900.00		24,900.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,315,484.00	0.00	2,315,484.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	127,190.00		127,190.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	127,190.00	0.00	127,190.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	2,442,674.00	0.00	2,442,674.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)									
	TOTAL COSTS									400,127.00
										2,842,801.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	209,065.00		209,065.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	93,852.00		93,852.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	41,000.00		41,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	19,000.00		19,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	362,917.00	0.00	362,917.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	362,917.00	0.00	362,917.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									400,127.00
										1,167,274.00
										1,930,318.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									336
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,726,178.46		1,726,178.46
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	692,455.08		692,455.08
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	840,839.89		840,839.89
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	50,301.24		50,301.24
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	19,961.59		19,961.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,329,736.26	0.00	3,329,736.26
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	177,708.69		177,708.69
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	177,708.69	0.00	177,708.69
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	3,507,444.95	0.00	3,507,444.95
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	153,476.04		153,476.04
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	503,042.85		503,042.85
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	230,063.23		230,063.23
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	7,728.49		7,728.49
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,794.54		1,794.54
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	896,105.15	0.00	896,105.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	54,931.24		54,931.24
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	54,931.24	0.00	54,931.24
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	951,036.39	0.00	951,036.39
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									294,296.16
										656,740.23

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,572,702.42		1,572,702.42
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	189,412.23		189,412.23
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	610,776.66		610,776.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	42,572.75		42,572.75
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	18,167.05		18,167.05
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,433,631.11	0.00	2,433,631.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	122,777.45		122,777.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	122,777.45	0.00	122,777.45
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	2,556,408.56	0.00	2,556,408.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									294,296.16
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	189,412.23		189,412.23
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	70,344.09		70,344.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	38,198.08		38,198.08
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	12,406.63		12,406.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	310,361.03	0.00	310,361.03
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	310,361.03	0.00	310,361.03
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									294,296.16
	TOTAL COSTS									1,273,101.09
										1,877,758.28

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	3,502,991.00		
b. Less: Expenditures paid from federal sources	660,190.00		
c. Expenditures paid from state and local sources	2,842,801.00	2,850,704.72	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		2,850,704.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,842,801.00	2,850,704.72	(7,903.72)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	3,502,991.00		
b. Less: Expenditures paid from federal sources	660,190		
c. Expenditures paid from state and local sources	2,842,801.00	2,850,704.72	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		2,850,704.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,842,801.00	2,850,704.72	
d. Special education unduplicated pupil count	336	336	
e. Per capita state and local expenditures (A2c/A2d)	8,460.72	8,484.24	(23.52)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2018-19	Comparison Year FY 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	1,930,318.00	1,877,758.28	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		1,877,758.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,930,318.00	1,877,758.28	52,559.72

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	1,930,318.00	1,877,758.28	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		1,877,758.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,930,318.00	1,877,758.28	52,559.72
b. Special education unduplicated pupil count	336	336	
c. Per capita local expenditures (B2a/B2b)	5,744.99	5,588.57	156.42

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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CAT

GRANTS (Def Rev)

	Program Name	Title I, Part A	Title I, Part C	Title I, Migrant Ed Summer	Special Ed IDEA	Sp Ed Ment Hth	Perkins	Title II, Part A Teacher Quality	Title III, Immigrant Ed	Title III, LEP	CAJ Health Science	Governor's CTE Initiative	CTE	Ag Career	Partnership Academics	Lowe's Grant	EOS	MS Voucher	California Pathways	
	Resource Code	3010 / 8280	3060-Q-7110 / 8285	3061-7110 / 8285	3310 / 8181	3327/8182	3550 / 8250	4035 / 8280	4201 / 8280	4203 / 8250	6378 / 8590	6385 / 8590	6387 / 8590	7010 / 8590	7220 / 8590	9002 / 8899	9003 / 8899	9010 / 8899	9151	
AWARD																				
1	Prior Year Carryover	209,379.19																		
1a	Current Year Award	672,651.00	429,697.67	183,370.53	557,128.00	97,612.00	113,168.00	110,324.73	-	102,070.00	60,000.00	74,431.63	1,117,393.02	14,764.00	62,482.19	113.15	6,277.78	23,708.71	187,999.69	
20	Over Funding (Net LB)																			
2b	Over Funding (Net LB)	209,379.35			2,000.23			125,504.00				73,150.00	335,955.00		149,940.00			9,094.14	51,248.00	
2c	Adjust Current Year Award (sum lines 2a, 2b, 2c)	1,082,030.55	429,697.67	183,370.53	559,128.23	97,612.00	113,168.00	125,504.00		102,070.00	60,000.00	75,150.00	335,955.00	14,764.00	149,940.00			9,094.14	47,998.06	
3	Required Matching Funds/Other																			
4	Total Available Award (sum lines 1, 2d, & 3)	1,291,409.54	429,697.67	183,370.53	559,128.23	97,612.00	113,168.00	235,828.73		102,070.00	120,000.00	149,581.63	1,453,348.02	14,764.00	212,432.19	113.15	6,277.78	32,802.85	235,991.75	
REVENUES																				
5	Revenue Deferred from Prior Year																			
Input	Total Revenues (8000's)	763,831.35	394,838.62	95,091.37	2,000.23		51,507.44	108,770.92	(5,242.88)	92,287.00	43,683.40	118,108.91	1,117,393.02	11,782.00	13,594.95	113.15	7,277.78	14,614.57	64,039.11	
6	Cash Received in Current Year	763,831.35	394,838.62	95,091.37	2,000.23		51,507.44	108,770.92	(5,242.88)	92,287.00	43,683.40	118,108.91	1,117,393.02	11,782.00	13,594.95	113.15	7,277.78	23,708.71	64,039.11	
7	Contributed Matching Funds																			
8	Total Available (sum lines 5, 6, & 7)	763,831.35	394,838.62	95,091.37	2,000.23		51,507.44	108,770.92	(5,242.88)	92,287.00	43,683.40	118,108.91	1,453,348.02	11,782.00	163,284.95	113.15	7,277.78	23,708.71	64,039.11	
EXPENDITURES																				
9	Donor Authorized Expenditures	835,759.71	437,621.46	177,751.51	559,128.23	97,612.00	113,168.00	121,808.64	10,989.71	107,900.00	58,998.71	78,559.81	321,070.90	11,782.00	172,020.86		6,281.93	8,347.69	67,319.05	
10	Non Donor Authorized Expenditures																			
11	Total Expenditures (sum line 9 & 10)	835,759.71	437,621.46	177,751.51	559,128.23	97,612.00	113,168.00	121,808.64	10,989.71	107,900.00	58,998.71	78,559.81	321,070.90	11,782.00	172,020.86		6,281.93	8,347.69	67,319.05	
12	Amounts included in Line 6 above for Prior Year Adjustments								5,242.88											
13	Calculation of Def Rev or A/R & A/R amts (line 8 minus line 9 plus line 12)	(71,928.36)	(52,782.84)	(82,660.14)	(557,128.00)	(97,612.00)	(61,658.56)	(13,037.72)	-	(15,613.00)	(15,315.31)	39,549.10	1,132,277.12		(8,755.91)	113.15	995.85	15,361.02	(3,279.94)	
a)	Deferred Revenue																			
b)	Accounts Payable																			
c)	Accounts Receivable	71,928.36	52,782.84	82,660.14	557,128.00	97,612.00	61,658.56	13,037.72	-	15,613.00	15,315.31	-	-	-	8,755.91	-	-	-	3,279.94	
14	Unaud Grant Award Calculation (line 4 minus line 8)	455,649.83	(7,923.79)	5,619.02	-	-	-	114,020.09	-	(5,830.00)	61,001.29	71,021.82	1,132,277.12	2,982.00	40,411.33	113.15	(4.15)	24,455.16	189,642.70	
15	If Carryover is allowed enter line 14 amt here	455,649.83						114,020.09		(5,830.00)	61,001.29	71,021.82	1,132,277.12	2,982.00	40,411.33	113.15	(4.15)	24,455.16	171,922.64	
16	Reconciliation of Revenues (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	835,759.71	437,621.46	177,751.51	559,128.23	97,612.00	113,168.00	121,808.64	(5,242.88)	107,900.00	58,998.71	78,559.81	321,070.90	11,782.00	172,020.86		6,281.93	8,347.69	67,319.05	

ENTITLEMENT (REB)

AWARD	Program Name	Med-Cal Billing Option	Prior Yr	Ed Effect Grant	Lottery/ Instructional Mat	Special Ed State	Special Ed - SELPH (onetime)	Special Ed/Mental Health Svcs	Learning Communities	Transportation	School Bus Emissions	College Readiness	STRS	RRM	Sped Health Dental	RDA
1	Prior Year Restricted Ending Balance	5940 / 8280	6230 / 8990	6264	6300 / 8990	6500-5770 / 8792	6500-4-5770 / 8990	6512 / 8990	7085 / 8990	7230	7239	7338 / 8990	7890 / 8925	8150 / 8980	9073 / 8990	9140 / 8925
2a	Current Year Award	-	236,997.00	171,643.43	78,192.83	751,862.00	22,478.61	1,019.30	181,148.00	(0.01)	-	367,180.09	1,563,838.00	-	5,000.00	656,040.73
2b	Other Adjustments	-	(236,997.00)	-	2,917.69	-	-	(2,915.27)	-	-	-	653.66	-	-	-	145,109.93
2c	Adj Curr Yr Award (sum lines 2a & 2b)	-	-	-	253,926.69	751,862.00	-	150,898.52	181,148.00	-	-	653.66	1,563,838.00	-	5,000.00	145,109.93
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	-	-	171,643.43	332,119.52	751,862.00	22,478.61	151,917.82	181,148.00	(0.01)	-	367,833.75	1,563,838.00	-	5,000.00	801,150.66
REVENUES																
5	Cash Received in Current Year	-	-	-	189,284.05	730,921.06	-	150,898.52	181,148.00	-	-	653.66	1,563,838.00	-	5,000.00	145,109.93
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	84,642.64	20,940.94	-	0.00	-	-	-	-	-	-	-	-
7b	Non-Current Accounts Receivable	-	-	-	-	20,940.94	-	0.00	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	-	-	-	84,642.64	-	-	0.00	-	-	-	-	-	-	-	-
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7a, & 8)	-	-	-	253,926.69	751,862.00	-	150,898.52	181,148.00	-	-	653.66	1,563,838.00	-	5,000.00	145,109.93
EXPENDITURES																
10	Donor-Authorized Expenditures	-	-	171,643.43	188,925.30	751,862.00	4,800.41	95,909.03	116,594.97	-	-	215,692.35	1,563,838.00	1,780,788.68	1,472.99	-
11	Non-Donor-Authorized Expenditures	-	-	10.89	-	1,125,791.27	-	147,309.82	116,594.97	-	-	215,692.35	1,563,838.00	1,780,788.68	1,472.99	-
12	Total Expenditures (line 10 plus line 11)	-	-	171,654.32	188,925.30	1,877,653.27	4,800.41	243,218.85	233,189.94	-	-	431,384.70	3,127,676.00	3,561,577.36	3,045.98	-
RESTRICTED ENDING BALANCE																
13	Current Year (line 4 minus line 10)	-	-	-	163,194.22	-	17,678.20	56,008.79	64,553.03	(0.01)	-	152,141.40	-	-	3,527.01	801,150.66

