

**Central Union High
School District**

**2019-2020
Revised Budget**

**2018-2019
Unaudited Actuals**



Central Union High School District

UNAUDITED ACTUALS 2018-2019

SEPTEMBER BUDGET 2019-2020

September 10, 2019



Unaudited and September 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 additional budget reports called interim reports are presented to the Board of Trustees. One report is provided in December and the other in March. These reports provide 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

As part of Governor Brown's 2018-19 State Budget, the State closed the remaining LCFF funding gap and hence the District's LCFF Target is now at 100%. Governor Brown fully implemented the LCFF in the 2018-19 fiscal year two years ahead of his goal to full fund by 2020-2021.

In January 2019, our new Governor Newsom unveiled his first State Budget proposal for 2019-20 that continues to support the Local Control Funding Formula. Governor Newsom signed off on the final Cost of Living Adjustment (COLA) for 2019-20 at 3.26%. As the Governor and the State proposes to continue with full implementation of the LCFF, future new funding increases under this model will greatly diminish since funding will be based only on COLA unless legislation is proposed to provide additional funding.

On June 27, 2019, Governor Gavin Newsom signed the \$214.8 billion 2019-20 State Budget Bill that the Legislature passed and sent to him on June 13. The enacted State Budget includes a total investment in Proposition 98 of \$81.1 billion, an increase of approximately \$3 billion over last year's State Budget. Some of the most significant features of the education budget include: an increase of nearly \$2 billion in ongoing Proposition 98 funding for the Local Control Funding Formula (LCFF) reflecting a 3.26% cost-of-living adjustment (COLA); an increase of nearly \$646 million in ongoing Proposition 98 dollars for students with disabilities; and a one-time \$3.15 billion non-Proposition 98 appropriation to provide pension relief for school employers. No new discretionary funds were approved for 2019-20.

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

Item	January Budget	May Revision	Enacted Budget
LCFF¹ Funding	\$2.023 billion	\$1.959 billion	\$1.959 billion
Proposition 98 Minimum Funding Guarantee			
2017-18	\$75.5 billion	\$75.6 billion	\$75.6 billion
2018-19	\$77.9 billion	\$78.1 billion	\$78.1 billion
2019-20	\$80.7 billion	\$81.1 billion	\$81.1 billion
2019-20 COLA²	3.46%	3.26%	3.26%
One-Time Discretionary Funds for 2019-20	\$0	\$0	\$0
Special Education Proposal	\$390 million ongoing \$186 million one-time	\$696.2 million (ongoing)	\$645.8 million (ongoing)³
School Employer Pension Proposal	\$3 billion one-time (non-Proposition 98)	\$3.15 billion one-time (non-Proposition 98)	\$3.15 billion one-time (non-Proposition 98)

Although the Governor provided some pension cost relief, he did not provide the funds necessary to have a net zero impact over prior year. CalSTRS/CalPERS percentages did indeed increase but not to the extent originally expected based on STRS/PERS rate schedules. Also, under 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)

For 2018-19, the District's remaining gap funding percentage was 3.56% which generated an estimated \$3.1 million. At this point, the District reached 100% of its LCFF target with the gap funding provided. The projected 2019-20 Budget does not include any additional funding beyond the COLA of 3.26%. This will generate approximately \$1,559,714 in additional funding over the 2018-19 funding level. The new revenue includes an increase to Supplemental and Concentration funding of \$613,246 which is included as part of the \$1.56M. Again, in future years, as the State moves forward with full implementation of the LCFF, the amount of new on-going funds will greatly shrink since any increases to the LCFF will be dependent on COLA and any augmentation approved by the Legislature.

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

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

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

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

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

	2018-19	2019-20
Estimated Base Grant*	\$37,998,877	\$38,661,408
Estimated Supplemental/Concentration Grants (Based on LCFF)	\$9,617,702	\$10,129,328
Estimated Total LCFF Funding	\$47,616,579	\$48,790,736
Minimum Proportionality Percentage (MPP)	25.74%	26.44%

*Calculated Based Grant excludes Targeted Instructional Improvement Block Grant & Home to School Transportation Funding.

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

A District’s annual enrollment count is taken in October for that particular school year and is used for estimating staffing and facility needs. This enrollment count is called the October California Basic Educational Data System (CBEDS) count. Based on feeder school enrollment counts, the projected enrollment for the Central Union High School District for 2019-2020 would be 4,232 but given that the District’s current enrollment is at 4,133 (Sept. 5, 2019), the higher projection count may not come to fruition. The October enrollment count for 2018-19 was 4,150.

For most districts, the ADA is the most important piece for State funding as this is used to calculate LCFF funding. For 2019-20, the District's LCFF accounts for **98.2%** 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 **\$488,000**.

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

The District's ADA percentage for 2016-17 was 95.38% as compared to the High School Statewide average of 94.05. In 2017-18, the District's ADA percentage increased by **0.36%** to **95.74%** while the state-wide ADA for was **93.93%**. Fortunately, the District's ADA % for 2018-19 increased slightly to **95.95%** but overall ADA dropped by 22. In reviewing the attendance information Districtwide, chronic absenteeism dropped slightly while absences for at-risk students increased.

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

Table 1 – ADA to Enrollment History

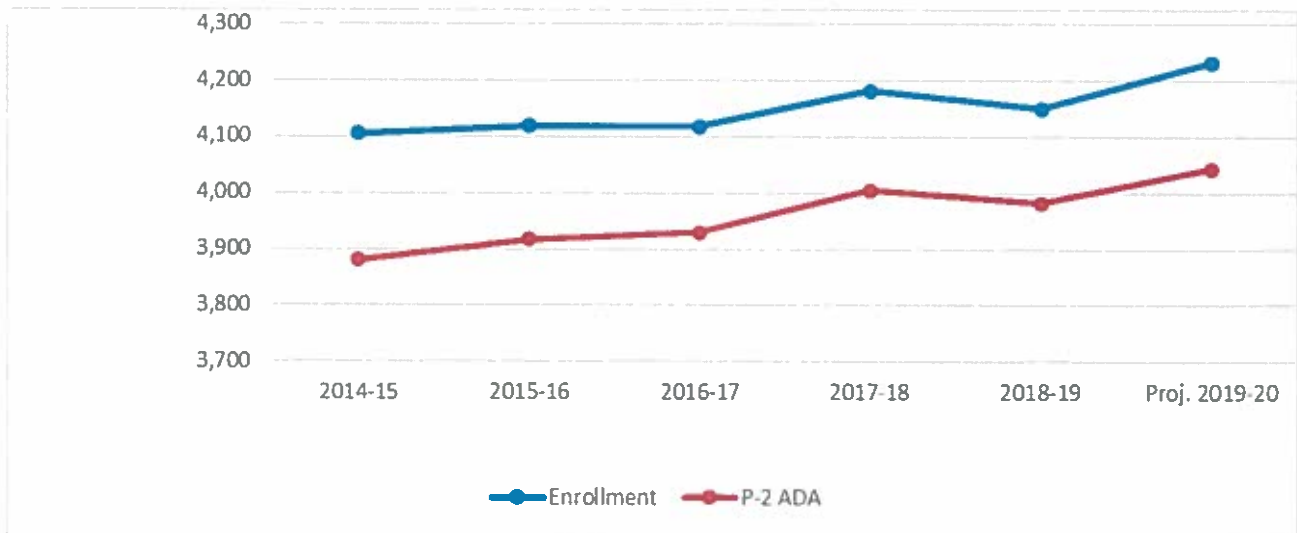


Table 2 below also provides the ADA-to –Enrollment History of the District for the last five years.

	2014-15	2015-16	2016-17	2017-18	2018-19	Projected 2019-20
CALPADS Enrollment (October Snapshot)	4,106	4,120	4,119	4,182	4,150	4,232
Change in Enrollment	40	14	(1)	63	(32)	82
Percentage Change	0.98%	0.34%	-0.02%	1.53%	-0.77%	1.98%
	2014-15	2015-16	2016-17	2017-18	2018-19	Proj. 4 Yr. Avg
P-2 Actual Attendance	3,880.28	3,916.18	3,928.80	4,003.96	3,982.13	4,042.97
Change in ADA Attendance P/Y	28	36	13	75	(22)	61
Percentage Change	0.73%	0.93%	0.32%	1.91%	-0.55%	1.53%
P-2 Actual Attendance as a % of CALPADS Enrollment	94.50%	95.05%	95.38%	95.74%	95.95%	95.53%

Although the projected ADA for 2019-20 is calculated to be 61 ADA more than prior year, the District will cautiously and conservatively budget State revenues using the actual 2018-19 P-2 ADA for our projected 2019-20 State Revenues. The District will monitor and review enrollment and ADA as the 2019-20 school year progresses.

2018-19 (Comparison of Estimated Actuals to Unaudited Actuals)

Revenues

The District's Unaudited Revenues for 2018-19 are up by approximately \$2.8 million due to the fact that the State required us to now book CalPERS State On-Behalf of Pension Contributions which came in \$2.7 million higher than expected. Other deferred revenue was recognized for the Career Technical Education Incentive Grant for the Kafe 56 Project and the California Learning Community Grant.. Other increases were also due to recognizing additional State STRS On-Behalf of Pension Contributions.

In terms of decreases, Title I Revenue was adjusted downward due to the fact that not all of the funds were spent. In other words, revenue (deferred revenue) is only recognized to the point that expenditures actually occurred which is the case for the majority of the Restricted programs.

In comparing Estimated to Unaudited Actuals, the LCFF revenue amount slightly decreased by \$7,615.47. This was due to very slight decrease to the three (3) year rolling forward percentage for unduplicated pupils. 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).

Expenditures

The District's Unaudited Expenditures for 2018-19 decreased by approximately \$1.3 million as compared to the Estimated Actuals. The Restricted Unaudited Actuals increased by approximately \$1.1 million while the Unrestricted Actuals decreased by \$2.4 million. Adjustments were made in the new Escape Business/HR System to better account for employee salaries and benefits. There was an increase to the Restricted Actuals due to the inclusion of the CalPERS State On-Behalf of Pension Contributions in the amount of \$2.7 million.

Another part of the reduction in reported expenditures have to do with unspent Unrestricted Expenditure budgets. Some anticipated expenditures that were not realized were LCAP and other General Fund budgeted funds for books & supplies (have not purchase the Science Textbooks), services, travel and conference, dues and memberships, and other operating expenses (fuel, repairs, professional services). Some of the decreases in these categories came from unspent Title 1 resources and unspent construction dollars set aside in 2018-19 for the modernization of the Southwest High School Library. These Supplemental/Concentration dollars have been designated to be spent in 2019-20.

Other Financing Sources/Uses

The Other Financing Sources/Uses - Transfer Out category was closed with transferring \$4,820,538 to other funds including Fund 140 – Deferred Maintenance Fund, Fund 400 – Special reserve for Capital Outlay and Fund 130 cafeteria Fund. The minor increase of \$5,137 was due to a transfer in from the Developer Fee Fund as is permitted to pay for administrative costs. The Contributions category was adjusted downward to account for the reduction in construction expenditures for Kafe 56 from CTE Incentive Grant Dollars. Funds under this grant were insufficient to cover the entire cost of the Kafe 56 Project. Some of the project was paid for out of 2018-19 and the rest will come from 2019-20 resources.

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 General Fund deficit by approximately \$4.2 million. The Unaudited Actuals Report identifies the General Fund deficit to be <\$393,473>. The 2018-19 Ending Fund Balance for the General Fund is \$11,096,639.

2019-20 (Comparison of July Adopted Budget to September Revised Budget)

Revenues

For the 2019-20 LCFF, the change in revenue had to do with the increase to the LCFF COLA of 3.26% and an unanticipated 35 ADA that was due to final attendance adjustments. As mentioned with the 2018-19 Estimated Actuals, the State required us to book CalPERS State On-Behalf of Pension Contributions which came in \$2.7 million higher than expected. The budgeted Federal Revenue increased due to carry-over (deferred revenue) from Title I (\$100,000) and ESSA: School Improvement Funding (\$171,622). There was also an increase to the budgeted California Learning Community Grant (\$163,000). Other revenue adjustments will occur at First Interim as revenue is realized based on grant expenditures. Estimated revenues increased by \$3.2 million.

Expenditures

All in all, total 2019-20 September Budgeted Expenditures increased by \$1,891,396 over the July Adopted Budget. Employee salaries were adjusted downward based on the position cost information in the Escape Business/HR System. 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 reviewed at First Interim. The remaining projected expenditures for CTE Incentive Grant for the new Kafe 56 Modernization Project has been included in the September Budget. The contribution from the Unrestricted Budget for this project is \$261,595.

Other Financing Sources/Uses

The 2019-20 Budget includes an Interfund Transfers Out in the amount of \$3.845 million. The District is proposing to transfer \$685,000 into Fund 140 Deferred Maintenance Fund for the following facility projects: Re-roofing of the Southwest High “K” Building, Re-roof the Southwest Theatre, Re-roof Central’s English Building, Central’s Student Parking Lot, and Desert Oasis Restroom and Landscaping Improvements. Included in the transfers out is \$160,000 to the Cafeteria Fund in support of food services. Additionally, as a contingency for possible delays in receiving State Facility funds and increased construction costs, the District is proposing to transfer \$3.0 million to Fund 400 Special Reserve for Capital Outlay Projects. These funds are in support of the new STEM Building at Central UHS and the proposed Aquatic Center Project at Southwest High School.

The Contributions category increased to account for the contribution to the CTE Incentive Grant Program to in support of the Kafe 56 Project. Total adjustment was an increase of \$189,832 to the Contribution category.

General Fund Deficit and Ending Fund Balance

Due to adjustments in Revenue and Expenditures, the District is projecting a decrease to the General Fund Ending Fund Balance of <\$2,136,203>. Projected Ending Fund Balance = \$10,862,903.

CalSTRS 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. At that time, 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 18.40% in 2020-21. Table 7a illustrates the CalSTRS rate change increases for employers between statute, the Governor’s May Revision and Adopted State Budget rate. CalSTRS rates for 2021-22 through 2023-24 are projected rates based on the CalSTRS Actuarial to fund the CalSTRS Retirement Program.

Table 7a – CalSTRS Contribution Rates Based on Adopted Budget

Year	CalSTRS Employer Contribution Rates		
	Rates in Statute	Rates With Governor’s May Revision Funding	Rates with Adopted State Budget Funding
2019-20	18.13%	16.70%	17.10%
2020-21	19.10%	18.10%	18.40%
2021-22 through 2045-46*	18.40%	17.80%	18.10%

***Rates are subject to change beginning in 2021-22 as the CalSTRS Board has authority to increase or decrease employer contribution rates within certain boundaries**

Table 7b below illustrates the change in the CalSTRS rate over time.

Table 7b – CalSTRS Employer Contribution Rate History

Year	CalSTRS Employer Contribution Rate Increases	
	Rate	Percentage Change Year Over Year
2013-14	8.25%	Rate remained at 8.25% since 1986
2014-15	8.88%	0.63%
2015-16	10.73%	1.85%
2016-17	12.58%	1.85%
2017-18	14.43%	1.85%
2018-19	16.28%	1.85%
2019-20	17.10%	0.82%
2020-21	18.40%	1.3%
2021-22 through 2045-46	18.10%	-0.3%

CalPERS Funding Plan

The CalPERS employer rate for 2018-19 was 18.062%. This will increase by approximately 1.659% to 19.721% for 2019-20. In 2020-21, the CalPERS rate is set to increase up to 22.7% or an increase of 15.% 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 even with the support of the State Adopted Budget. All CalSTRS and CalPERS increased costs must be supported by LCFF dollars.

Table 8a illustrates the history of the CalPERS rate increases over time. Table 8b on the following page provides the estimated year-over-year rate cost increases based on CalPERS Actuarial studies and the possible continued support by the State Budget.

Table 8a – CalPERS Rate Schedule

Year	Employer Contribution Rate History		
	Employer Normal Cost	Unfunded Liability Contribution	Total Employer Contribution
2009-10	7.410%	2.299%	9.709%
2010-11	7.173%	3.534%	10.707%
2011-12	7.132%	3.791%	10.923%
2012-13	7.415%	4.002%	11.417%
2013-14	7.313%	4.129%	11.442%
2014-15	7.814%	3.957%	11.771%
2015-16	7.621%	4.226%	11.847%
2016-17	8.242%	5.646%	13.888%
2017-18	8.103%	7.428%	15.531%
2018-19	8.739%	9.323%	18.062%

Table 8b – CalPERS Rate Schedule

CalPERS Employer Contribution Rates		
Year	Previous Rates	Rates With Adopted State Budget Funding
2019-20	20.733%*	19.721%
2020-21 (est.)	23.60%	22.7%
2021-22 (est.)	24.90%	24.6%
2022-23 (est.)	25.70%	25.4%
2023-24 (est.)	26.40%	26.1%
2024-25 (est.)	26.60%	26.3%
2025-26 (est.)	26.50%	26.2%

*Adopted by CalPERS Board in April 2019

Bargaining Units

The District reached an agreement with the El Centro Secondary Teachers Association (ECSTA) for the 2018-19 fiscal year. Negotiations commenced in the Spring of 2018 and concluded with the Board of Trustees ratifying a compensation increase of 4.25% ongoing salary schedule, 2.0% one-time off-salary scheduled, 0.08% for Health & Welfare cap increase and a 0.28% for Supplemental pay increase. Total compensation package increase was 6.61%. The District and the ECSTA have not begun negotiations for the 2019-20 fiscal year. The 2017-18 settlement with ECSTA 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 also settled with the California Schools Employees Association (CSEA) bargaining unit for the 2018-19 fiscal year. The settlement consisted of a 4.28% ongoing salary increase, a 2.0% one-time off-schedule with a slight increase of 0.33% to the H&W cap. Total compensation package was 6.61%. The District and the CSEA have not begun negotiations for the 2019-20 fiscal year.

The Certificated Administration, Classified Administration, Classified Management and Classified Confidential positions also received the 4.25% salary increase for 2018-19. 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, fully implementing the LCFF and COLA increases to the State LCFF Funding. The District is projecting to maintain a positive cash balance with adequate reserves for 2019-20.

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 Ending Fund Balance for 2018-19 is \$628,185. For 2019-20, we are conservatively projecting an Ending Fund Balance of \$1,063,147. We will revisit/review the program's expenditures for First Interim.

Cafeteria Fund

The Cafeteria Fund will end the 2018-19 fiscal year with a slight increase to its Ending Fund Balance by \$64,124 for a Total Balanced of \$538,239. At this time, it is projected that the fund will have a balanced budget with a slight increase of \$16,529 for 2019-20. The District will continue to contribute \$160,000 from the General Fund to help cover program costs. Without this contribution, the District, would be realizing a deficit of approximately <\$143,000> for 2019-20. The District will continue to review the program in terms of possible revenue (Ballinton/VOA Preschool Services) and cost cutting measures to improve the programs financial position for 2019-20.

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 and another \$1.2 million in 2018-19.

The Ending Fund Balance for 2018-19 is \$1,074,181. The District has moved forward with various projects for 2019-20 totaling \$685,000. The District will be transferring \$685,000 in 2019-20 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, 2017) reported that the District's unfunded accrued liability had reached \$9.1 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 2018-19 is \$2,686,237. The projected balance for 2019-20 is \$2,711,237. At this time, no contribution to this Fund is being proposed in the 2019-20 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 approximately \$30 million in order to construct a Science, Technology, Engineering and Math building at Central Union High School. Additionally, the funds will be used to build a new Aquatic Center at Southwest High School.

It is the District's intention to leverage the bond funds against future State School Facility funds in order to expand the scope of improvements within the District. The District issued the first series of bonds in the amount of \$12 million in November, 2016. The net proceeds from the sale of first issue of bond were approximately \$11.7 million which was deposited in this fund. The District issued the second series of bonds, Series 2019, in April, 2019 for the remaining \$18 million.

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 and possibly 2020-21. 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. Current construction includes major ground improvements and the installation of metal columns and footings. The 2018-19 Ending Fund Balance is \$21,656,413.

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 2018-19 is \$1,488,624. 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 and 2019-20, 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 based slow State Facility Program funding and increased construction costs on the new STEM Building. Ending Fund Balance for 2018-19 is \$5.3 million.

Conclusion

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

Certification

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2018-19 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 10, 2019

To the Superintendent of Public Instruction:

2018-19 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	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,946.96	3,946.96	3,946.96	3,946.96	3,946.96	3,946.96
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.03	0.03	0.03	0.03	0.03	0.03
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,946.99	3,946.99	3,946.99	3,946.99	3,946.99	3,946.99
5. District Funded County Program ADA						
a. County Community Schools	56.13	56.13	56.13	56.13	56.13	56.13
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	56.13	56.13	56.13	56.13	56.13	56.13
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,003.12	4,003.12	4,003.12	4,003.12	4,003.12	4,003.12
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF

CALCULATE LCFF TARGET										CALCULATE LCFF TARGET									
Unduplicated as % of Enrollment 3 yr average					COLA & Augmentation					COLA & Augmentation					Unduplicated as % of Enrollment 3 yr average				
75.81%					75.81%					75.81%					76.93%				
2018-19					2018-19					2018-19					2019-20				
Grades TK-3	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	Grades TK-3	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades 4-6	-	7,459	776	1,249	857	-	-	7,702	801	1,308	932	-	-	7,702	801	1,308	932	-	-
Grades 7-8	-	7,571	-	1,148	788	-	-	7,818	-	1,203	857	-	-	7,818	-	1,203	857	-	-
Grades 9-12	-	7,796	-	1,182	811	-	-	8,050	-	1,239	883	-	-	8,050	-	1,239	883	-	-
Subtract NSS	4,061.35	9,034	235	1,405	964	47,269,262	4,039.51	9,329	243	1,473	1,050	48,855,117	Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	NSS Allowance	-	-	-	-	-	-
0 4,061.35 36,690,236 954,417 5,707,682 3,916,926 47,269,261					0 4,039.51 37,684,589 981,601 5,949,180 4,239,748 48,855,118														
Targeted Instructional Improvement Block Grant										Targeted Instructional Improvement Block Grant									
Home-to-School Transportation										Home-to-School Transportation									
132,598										132,598									
210,945										210,945									
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET										LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET									
47,612,804										49,198,661									
ECONOMIC RECOVERY TARGET PAYMENT										ECONOMIC RECOVERY TARGET PAYMENT									
-										-									
LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)										LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)									
0										0									
Check										Check									
47,612,804										49,198,661									
LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION /										LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION AI									
47,269,261										48,855,118									
LCFF ENTITLEMENT(EXCLUDING TIG & TRANSPORTATION ADD-										LCFF ENTITLEMENT(EXCLUDING TIG & TRANSPORTATION ADD-C									
47,269,261										48,855,118									
FUNDED PERCENTAGE										FUNDED PERCENTAGE									
100.00%										100.00%									
2018-19										2019-20									
ADA	BASE	GR SPAN	SUPP	CONC	TOTAL	PER ADA	ADA	BASE	GR SPAN	SUPP	CONC	TOTAL	PER ADA						
-	7,459	776	1,249	857	-	\$ 10,340.44	-	7,702	801	1,308	932	-	\$ 10,743.62						
-	7,571	-	1,148	788	-	\$ 9,506.68	-	7,818	-	1,203	857	-	\$ 9,878.12						
-	7,796	-	1,182	811	-	\$ 9,789.20	-	8,050	-	1,239	883	-	\$ 10,171.25						
4,061.35	9,034	235	1,405	964	47,269,281	\$ 11,638.81	4,039.51	9,329	243	1,473	1,050	48,855,127	\$ 12,094.32						
-	-	-	-	-	-	-	-	-	-	-	-	-	-						
-	-	-	-	-	-	-	-	-	-	-	-	-	-						
-	-	-	-	-	-	-	-	-	-	-	-	-	-						
0	-	-	-	-	47,269,281	-	0	-	-	-	-	48,855,127	-						
4,061.35 36,690,236 954,417 5,707,699 3,916,928 47,269,281					4,039.51 37,684,589 981,601 5,949,188 4,239,749 48,855,127														
2018-19										2019-20									
Grades K-3	COE ADA	PER ADA	AMOUNT	Grades K-3	COE ADA	PER ADA	AMOUNT												
-	-	\$ 10,340.44	\$ -	-	-	\$ 10,743.62	\$ -												
-	-	\$ 9,506.68	\$ -	-	-	\$ 9,878.12	\$ -												
-	-	\$ 9,789.20	\$ -	-	-	\$ 10,171.25	\$ -												
57.39	57.39	\$ 11,638.81	\$ -	57.39	57.39	\$ 12,094.32	\$ -												
667,951.31				694,093.02															
9/9/2019 5:57 AM				9/9/2019 5:57 AM															
TOTAL COUNTY OFFICE TRANSFER \$ 667,951.31				TOTAL COUNTY OFFICE TRANSFER \$ 694,093.02															

**General Fund
(010)**

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	47,608,963.53	0.00	47,608,963.53	49,198,661.00	0.00	49,198,661.00	3.3%
2) Federal Revenue		8100-8299	137,682.36	2,688,908.88	2,826,591.24	0.00	3,474,205.49	3,474,205.49	22.9%
3) Other State Revenue		8300-8599	1,535,649.60	7,324,486.77	8,860,136.37	842,647.51	6,235,862.65	7,078,510.16	-20.1%
4) Other Local Revenue		8600-8799	464,308.99	944,116.21	1,408,425.20	73,000.00	955,245.79	1,028,245.79	-27.0%
5) TOTAL REVENUES			49,746,604.48	10,957,511.86	60,704,116.34	50,114,308.51	10,665,313.93	60,779,622.44	0.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	21,371,056.51	2,441,247.45	23,812,303.96	21,366,054.82	2,566,113.34	23,932,168.16	0.5%
2) Classified Salaries		2000-2999	6,216,659.21	1,647,976.88	7,864,636.09	6,225,258.29	1,713,669.09	7,938,927.38	0.9%
3) Employee Benefits		3000-3999	8,697,349.43	5,919,563.51	14,616,912.94	8,822,251.54	5,962,184.69	14,784,436.23	1.1%
4) Books and Supplies		4000-4999	1,884,563.09	955,181.80	2,839,744.89	2,680,554.70	1,514,406.53	4,194,961.23	47.7%
5) Services and Other Operating Expenditures		5000-5999	3,562,281.48	956,748.60	4,519,030.08	3,859,710.67	1,369,516.82	5,229,227.49	15.7%
6) Capital Outlay		6000-6999	656,902.52	1,474,342.04	2,131,244.56	1,711,691.00	692,321.21	2,404,012.21	12.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	653,424.24	0.00	653,424.24	694,093.02	0.00	694,093.02	6.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(577,947.30)	422,839.59	(155,107.71)	(608,896.47)	501,896.47	(107,000.00)	-31.0%
9) TOTAL EXPENDITURES			42,464,289.18	13,817,899.87	56,282,189.05	44,750,717.57	14,320,108.15	59,070,825.72	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,282,315.30	(2,860,388.01)	4,421,927.29	5,363,590.94	(3,654,794.22)	1,708,796.72	-61.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,137.73	0.00	5,137.73	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,820,538.00	0.00	4,820,538.00	3,845,000.00	0.00	3,845,000.00	-20.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,504,590.94)	3,504,590.94	0.00	(3,586,788.09)	3,586,788.09	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(8,319,991.21)	3,504,590.94	(4,815,400.27)	(7,431,788.09)	3,586,788.09	(3,845,000.00)	-20.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,037,675.91)	644,202.93	(393,472.98)	(2,068,197.15)	(68,006.13)	(2,136,203.28)	442.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	12,134,315.62	1,258,263.30	13,392,578.92	11,096,639.71	1,902,466.23	12,999,105.94	-2.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			12,134,315.62	1,258,263.30	13,392,578.92	11,096,639.71	1,902,466.23	12,999,105.94	-2.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,134,315.62	1,258,263.30	13,392,578.92	11,096,639.71	1,902,466.23	12,999,105.94	-2.9%
2) Ending Balance, June 30 (E + F1e)			11,096,639.71	1,902,466.23	12,999,105.94	9,028,442.56	1,834,460.10	10,862,902.66	-16.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	40,655.30	0.00	40,655.30	40,655.30	0.00	40,655.30	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	1,902,466.23	1,902,466.23	0.00	1,834,460.10	1,834,460.10	-3.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,175,392.00	0.00	1,175,392.00	0.00	0.00	0.00	-100.0%
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	9,805,592.41	0.00	9,805,592.41	8,912,787.26	0.00	8,912,787.26	-9.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	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			2018/19	2019/20
Description	Resource Codes	Object Codes	Unaudited Actuals	Revised Budget
A. REVENUES				
1) Revenue Limit Sources	1400	8010-8099	7,508,999	7,468,619
2) Federal Revenue		8100-8299	-	-
3) Other State Revenue		8300-8599	-	-
4) Other Local Revenue		8600-8799	-	-
5) TOTAL REVENUE			7,508,999	7,468,619
B. EXPENDITURES				
1) Certificated Salaries	1400	1000-1999	5,900,753	6,214,579
2) Classified Salaries		2000-2999	-	-
3) Employee Benefits	1400	3000-3999	1,608,246	1,254,040
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		7,508,999	7,468,619
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)			-	0
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	247,317.00	232,115.00	-6.1%
3) Other State Revenue		8300-8599	917,202.00	927,329.48	1.1%
4) Other Local Revenue		8600-8799	139,025.44	171,540.00	23.4%
5) TOTAL REVENUES			1,303,544.44	1,330,984.48	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	399,735.54	151,135.08	-62.2%
2) Classified Salaries		2000-2999	192,843.46	199,038.85	3.2%
3) Employee Benefits		3000-3999	240,913.33	181,567.47	-24.6%
4) Books and Supplies		4000-4999	144,096.25	149,840.44	4.0%
5) Services and Other Operating Expenditures		5000-5999	160,316.46	214,440.59	33.8%
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	42,864.15	0.00	-100.0%
9) TOTAL EXPENDITURES			1,180,769.19	896,022.43	-24.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			122,775.25	434,962.05	254.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			122,775.25	434,962.05	254.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	505,409.47	628,184.72	24.3%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			505,409.47	628,184.72	24.3%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			505,409.47	628,184.72	24.3%
2) Ending Balance, June 30 (E + F1e)			628,184.72	1,063,146.77	69.2%
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			586,826.01	969,378.33	65.2%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments			41,358.71	93,768.44	126.7%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

**Cafeteria Fund
(130)**

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,459,371.15	1,324,679.00	-9.2%
3) Other State Revenue		8300-8599	237,470.67	227,269.00	-4.3%
4) Other Local Revenue		8600-8799	520,020.47	540,733.00	4.0%
5) TOTAL REVENUES			2,216,862.29	2,092,681.00	-5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	918,210.91	835,012.33	-9.1%
3) Employee Benefits		3000-3999	434,481.67	372,919.80	-14.2%
4) Books and Supplies		4000-4999	800,385.52	833,570.00	4.1%
5) Services and Other Operating Expenditures		5000-5999	47,416.24	58,650.00	23.7%
6) Capital Outlay		6000-6999	0.00	29,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	112,243.56	107,000.00	-4.7%
9) TOTAL EXPENDITURES			2,312,737.90	2,236,152.13	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(95,875.61)	(143,471.13)	49.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	160,000.00	160,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			160,000.00	160,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,124.39	16,526.87	-74.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,114.99	538,239.38	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,114.99	538,239.38	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			474,114.99	538,239.38	13.5%
2) Ending Balance, June 30 (E + F1e)			538,239.38	554,768.25	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	25,079.93	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			513,159.45	554,768.25	8.1%
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)**

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,588.68	0.00	-100.0%
5) TOTAL, REVENUES			13,588.68	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	29,652.53	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	41,373.90	0.00	-100.0%
6) Capital Outlay		6000-6999	1,138,632.31	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			1,209,658.74	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,196,070.06)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,660,538.00	685,000.00	-58.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,660,538.00	685,000.00	-58.7%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			464,467.94	685,000.00	47.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609,713.46	1,074,181.40	76.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609,713.46	1,074,181.40	76.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,713.46	1,074,181.40	76.2%
2) Ending Balance, June 30 (E + F1e)			1,074,181.40	1,759,181.40	63.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	685,000.00	New
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	1,074,181.40	1,074,181.40	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%

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

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,459.05	25,000.00	-33.3%
5) TOTAL, REVENUES			37,459.05	25,000.00	-33.3%
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)			37,459.05	25,000.00	-33.3%
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%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,459.05	25,000.00	-33.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,648,778.02	2,686,237.07	1.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,648,778.02	2,686,237.07	1.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,648,778.02	2,686,237.07	1.4%
2) Ending Balance, June 30 (E + F1e)			2,686,237.07	2,711,237.07	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid 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	2,686,237.07	2,711,237.07	0.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Building Fund (210)

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	169,539.84	75,000.00	-55.8%
5) TOTAL, REVENUES			169,539.84	75,000.00	-55.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	850.00	1,000.00	17.6%
6) Capital Outlay		6000-6999	4,413,034.74	23,216,818.00	426.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,413,884.74	23,217,818.00	426.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,244,344.90)	(23,142,818.00)	445.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	17,752,700.00	2,247,300.00	-87.3%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,752,700.00	2,247,300.00	-87.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,508,355.10	(20,895,518.00)	-254.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,148,057.42	21,656,412.52	165.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,148,057.42	21,656,412.52	165.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,148,057.42	21,656,412.52	165.8%
2) Ending Balance, June 30 (E + F1e)			21,656,412.52	760,894.52	-96.5%
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	21,656,412.52	760,894.52	-96.5%
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%

**Developer Fees
Fund
(250)**

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	265,218.68	160,000.00	-39.7%
5) TOTAL, REVENUES			265,218.68	160,000.00	-39.7%
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	42,177.79	40,000.00	-5.2%
6) Capital Outlay		6000-6999	110,705.64	210,706.00	90.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			152,883.43	250,706.00	64.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			112,335.25	(90,706.00)	-180.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,137.73	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			(5,137.73)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,197.52	(90,706.00)	-184.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,381,426.59	1,488,624.11	7.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,381,426.59	1,488,624.11	7.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,381,426.59	1,488,624.11	7.8%
2) Ending Balance, June 30 (E + F1e)			1,488,624.11	1,397,918.11	-6.1%
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	1,488,624.11	1,397,918.11	-6.1%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	43,679.29	33,227.00	-23.9%
5) TOTAL, REVENUES			43,679.29	33,227.00	-23.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			43,679.29	33,227.00	-23.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	3,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,000,000.00	3,000,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,043,679.29	3,033,227.00	-0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,299,689.94	5,343,369.23	132.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,299,689.94	5,343,369.23	132.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,299,689.94	5,343,369.23	132.4%
2) Ending Balance, June 30 (E + F1e)			5,343,369.23	8,376,596.23	56.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	8,376,596.23	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,343,369.23	0.00	-100.0%