

Central Union High School District

2018-2019

1st Interim Report



Central Union High School District
First Interim Report 2018-2019
December 11, 2018



Central Union High School District

First Interim Report 2018-19

Narrative

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

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

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

The format for the First Interim Report meets the Ed Code requirements. The first pages of the fund documents identify revenues and expenditures at a summary level of information followed by additional documents that disclose the details behind the revenues and expenditures. The Central Union High School District's First Interim Report is submitted with a Positive Certification.

First Interim Report - Budget Overview

In order to develop the District's First Interim Report, a series of assumptions must be determined about the conditions of the District as well as the State's budget prospective. These assumptions are then inserted into State and District formulas in order to determine what to modify in the Budget. During the year, the District will present two additional budget reports to the Board of Trustees which are essentially updates to the Budget. The First Interim Report is presented in December and includes these major pieces:

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

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)

One of the main principals of the LCFF funding model is to target funds towards meeting the needs of disadvantaged students that are identified under the following three categories: English Language Learners, Low Income Students (pupils eligible for free and reduced price meals), and Foster Youth. The targeted students are referred to as unduplicated pupils under the LCFF. The percentage of unduplicated students enrolled in our District averaged over the current and last two years is 76.06%. This is our current three year average of unduplicated students which, at this time, does not include our October CALPADS enrollment snapshot which will be certified later in December, 2018.

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

The Local Control and Accountability Plan and Annual Update or what is commonly known as LCAP is the accountability mechanism of the LCFF and is a planning tool that delineates how the district will meet identified

needs, specified goals, and lists the services and actions necessary towards achieving those goals.

The main principal of the LCAP is to show **how** the district will provide increased or improved services to English Learners, Low-Income and Foster Youth students under the supplemental/concentration grant. The proposed 100% gap funding for 2018-19 is included in the Governor's State Budget. The Minimum Proportionality Percentage (MPP), which is the percentage by which services for unduplicated pupils must be increase/improved as compared to all pupils being served, has been established at 25.74%. The targeted funding estimated for Supplemental and Concentration Grant Funding in 2018-19 is \$9.6 million.

Enrollment/Attendance - History and Projections for 2018-19

The most significant characteristic for determining a district's State revenue is the calculation of the average number of students that are in attendance on a daily basis through-out the school year. The State does not pay the District for enrollment but on actual student attendance. The Local Control Funding Formula will not generate State funding unless the student attends school. The October 3, 2018 CALPADS enrollment snapshot is 4,150. The District's enrollment for 2017-2018 was 4,182. This is an enrollment decrease of 32 students or <0.77%>.

ADA (average daily attendance) is the most important part of the District's income as this funding accounts for **96.4%** of the total funding for the Unrestricted General Fund. Even small fluctuations in the District's ADA can mean tens of thousands of dollars as a gain or loss in revenues. The District's attendance records are monitored monthly and ADA is reviewed throughout the year to ensure maximum State funding and to monitor projected revenue within budget. A 1% fluctuation in district attendance equates to a gain or loss of approximately **\$466,662**. The District's ADA percentage to enrollment for 2017-18 was **95.74%**. The 2017-18 State-wide ADA percentage for High School Districts was **93.93%**.

The projected ADA for 2018-19 is based on using a four year average attendance percentage times our 2018-19 CALPADS enrollment figure of 4,150. Although our current enrollment count is lower than last year, the District will continue to budget State LCFF funding based on prior year's (2017-18) P-2 ADA of 4,003.96. The graph in Table 1 below provides an illustration of the ADA-to-Enrollment history for the Central Union High School District that includes the 4,150 enrollment figure with projected ADA at 3,950.

Table 1

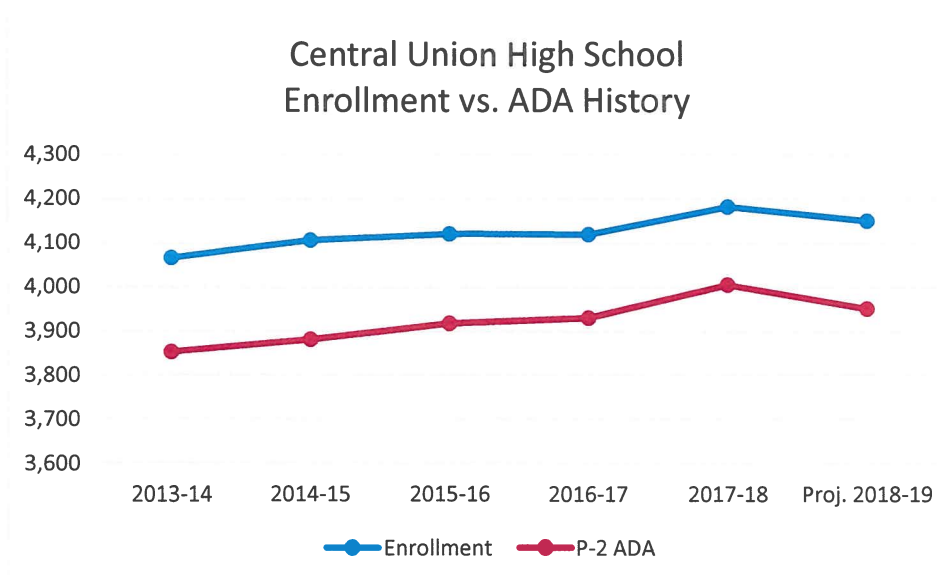


Table 2 below is the same ADA-to –Enrollment history that provides information on a year by year basis for the District. As mentioned above, the District will use the 2017-18 P-2 ADA for State Aid funding until the actual 2017-18 P-2 has been determined. The table below includes the current un-certified CALPADS enrollment count for 2017-18.

Table 2

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10/5/2018 2018-19
CALPADS Enrollment (October Snapshot)	4,104	4,066	4,106	4,120	4,119	4,182	4150
Change in Enrollment	48	(38)	40	14	(1)	63	(32)
Percentage Change	1.18%	-0.93%	0.98%	0.34%	-0.02%	1.53%	-0.77%

	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	3950
Change in ADA Attendance P/Y	62	(46)	28	36	13	75	(54)
Percentage Change	1.61%	-1.18%	0.73%	0.93%	0.32%	1.91%	-1.36%

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%	

FIRST INTERIM 2018-2019 -VARIANCE REPORT

The Central Union High School District's First Interim Report is based on actual revenues and expenses through the fiscal period ending October 31, 2018. The variance analysis compares revised projected budget information through June 30, 2019 against budget data in the approved budget presented to the Board of Trustees in September, 2018.

UNRESTRICTED GENERAL FUND

REVENUE VARIANCE

- LCFF funding stayed consistent compared to the September Budget. As mentioned above, the funded ADA will not change at this time as we are proposing to use last year's ADA for funding the LCFF. What may impact this year's LCFF funding is our final Unduplicated Pupil Percentage. We will know this as soon as we certify our CALPADS data for 2018. The Unduplicated Pupil Percentage for 2017 was 77.7%. Given current pupil figures, we may see our percentage drop slightly to 76.72% for 2018.
- Federal and Other State Revenues remained constant. No change.
- Other Local Revenue decreased by <\$1,145> or -0.43%. The decrease to this category was due to eliminating the AP/IB Testing Fee revenues.

Overall Unrestricted Revenues decreased by \$1,146 or 0.002%

EXPENDITURE VARIANCE

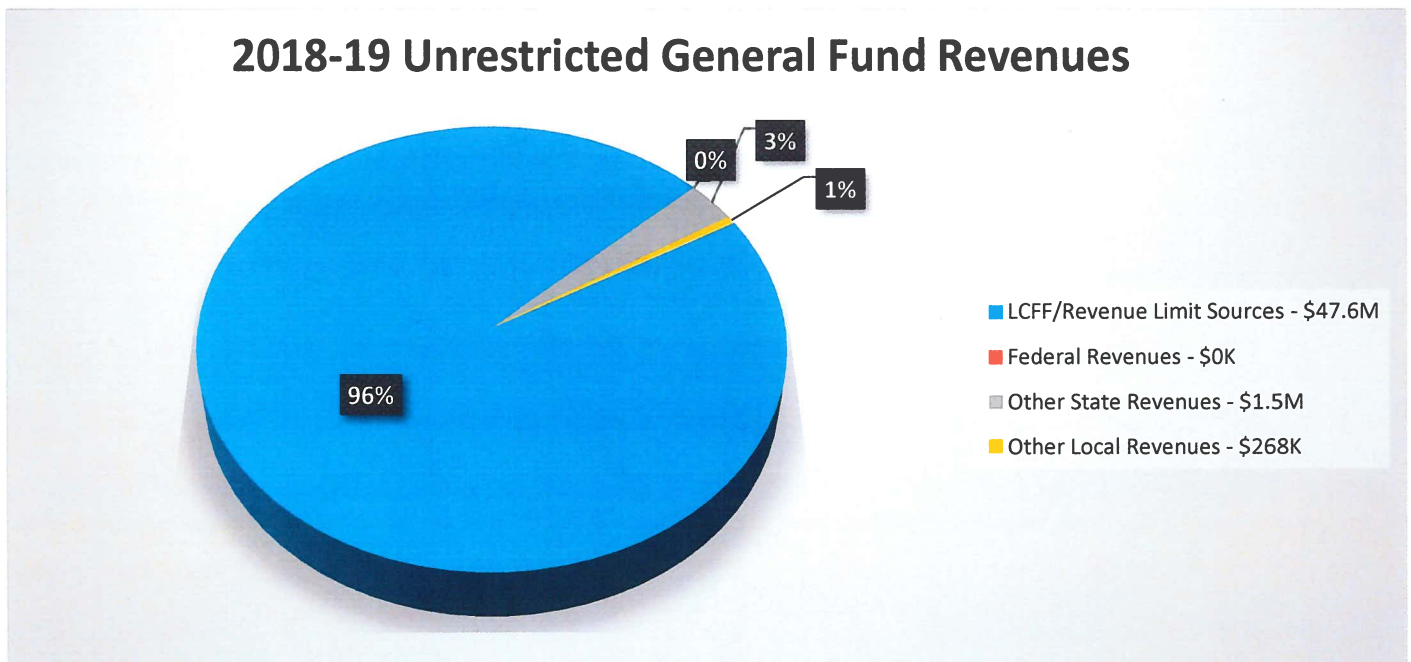
- Certificated Salaries increased by \$809,647 or 4.1% compared to the September Budget. This increase is primarily due to salary cost adjustments that are provided through the LCAP. Additionally, budgeted counselor and coordinator salaries were adjusted based on individual employee's pay information. Also, AVID salaries, Intervention Coursework, Rigorous Curriculum cost were adjusted upward along with increase salary budgets based on expanding academic offerings in Math & Science through the LCAP.

2. Classified Salaries increased by \$282,708 or 4.9%. This increase is attributable to budget adjustments to classified salaries based on the bargaining unit agreement for 2018-19. This increase is also based on increases to classified confidential, classified management, and supervisors as approved by the Board on November 13, 2018. Other increases are based on including LCAP expenditures for Tutoring, Guidance Counseling along with increased hourly and substitute costs.
3. Employee Benefits increased by \$315,237 or 3.8%. The budget was updated to include adjustments for the negotiated classified salary increases and other salary adjustments as noted above.
4. Books and Supplies increased by \$105,080 or 4.3%. This increase is attributable primarily to adjustments on various items included in the LCAP for technology and Differentiated Instruction. Other budgeted increases are due to Operation and Transportation Department costs.
5. Services and Other Operating Expenses increased by \$80,849 or 2.2%. The budget was increased to accommodate AVID travel, EL Differential Instructional travel and Imperial Valley MESA services. Other adjustments include various items based on the Local Control Accountability Plan
6. Capital Outlay – increased by \$16,000 or 1.4%. The budget was increased to accommodate additional equipment for the Transportation Department.
7. Other Outgo – no change. Remained constant.
8. Transfers of Indirect Cost increased by \$108,763 or 23.7%. This increase is a result of adding additional expenditures to various programs like Title I, Title I – Migrant, Title I – Migrant Summer School, and increased CTE Incentive Grant expenditures.

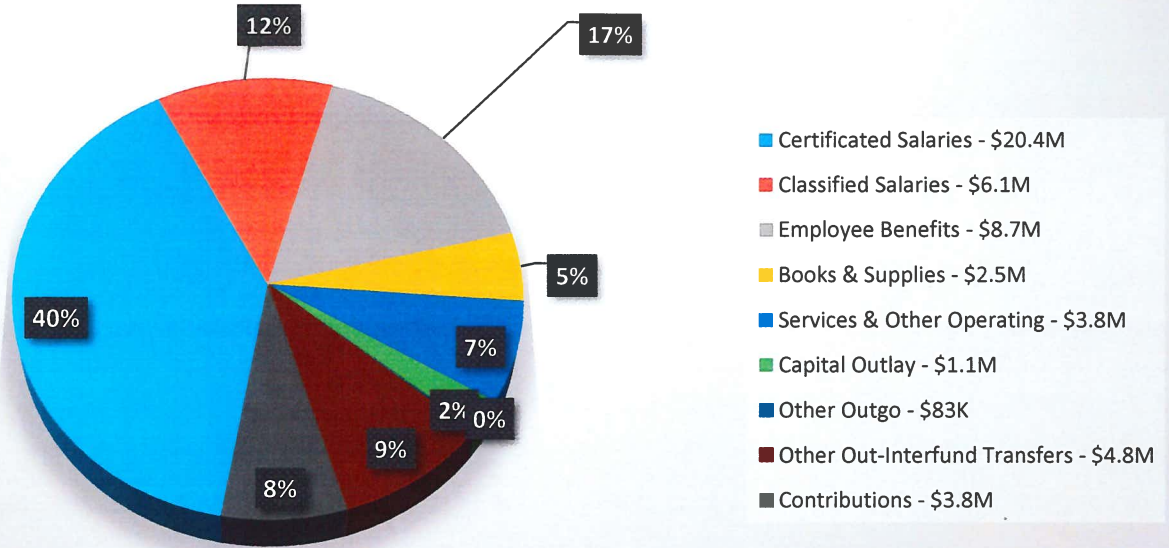
Overall Unrestricted Expenditures increased by \$1,500,759 or 3.6%

Other Financial Sources/Uses category increased by \$634,170 or 19.7%. The Contributions category was adjusted upward to account for a contribution to the Career Technical Education Incentive Grant to cover the difference between the current balance in this grant and the cost of the Kafé 56 Modernization Project.

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



2018-19 Unrestricted General Fund Expenditures



RESTRICTED GENERAL FUND

REVENUE VARIANCE

1. Federal revenues increased by \$610,453 or 23.6%. The majority of this increase is due to updating program revenue budgets based on the latest award letters and carryover funds. Updated Title I - Migrant Ed. and Title I – Migrant Ed Summer School award and Title I, Title III, and Teacher Quality carryover funds.
2. Other State revenues decreased by \$841,624 or 17.4%. Major adjustments were made to Entitlement programs which had previous award amounts included in the prior budget. These awards amounts have been eliminated from the budget as these funds are included in the Restricted Ending Balance. Lottery – Instructional Material, California Learning Communities for School Success, Partnership Learning Academies, and College Readiness Block Grant are the programs that required these adjustments.
3. Other Local revenue increased by \$8,728 or 1.0%. This is the result of a slight increase in Special Education funding.

Overall, Restricted Revenues decreased by \$222,444 or 2.7%%

EXPENDITURE VARIANCE

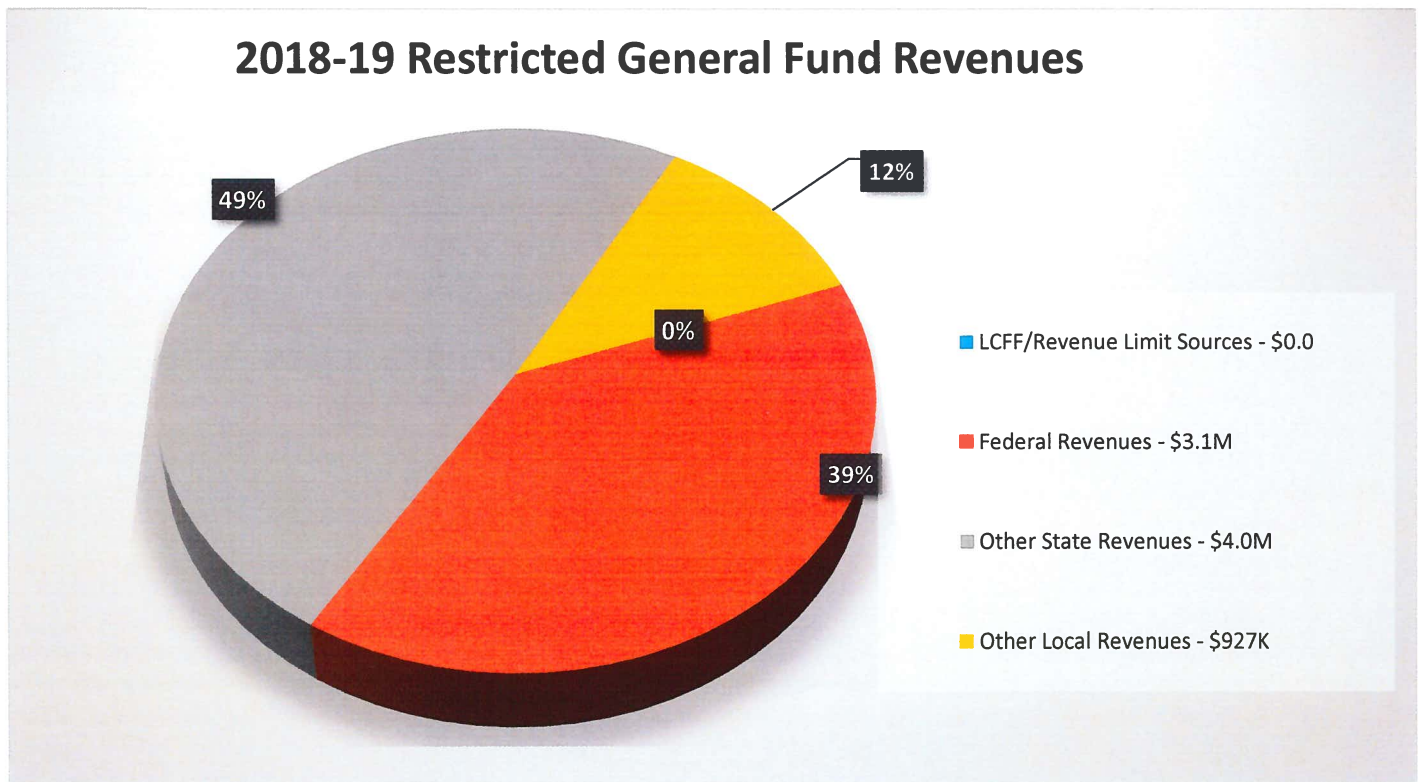
1. Certificated Salaries increased by \$185,945 or 7.54%. This increase is primarily due to adding additional budget amounts for Title I and Title I – Migrant tutoring and teacher substitutes. This increase also includes increase to substitute and extra duty stipends for BTSA costs under the Teacher Quality Program. In addition, Title I budgets for Instructional Coaches increased.
2. Classified Salaries increase by \$101,525 or 6.4%. This increase is predominantly due to the negotiated salary increase settlement with CSEA for 2018-19. The Board also approved increases for Classified Supervisors and confidential employees which are included here.

3. Employee Benefits increased by \$73,251 or 2.3%. The budget was updated to include the adjustments for the budgeted certificated increases and the negotiated classified salary increases as noted above.
4. Books and Supplies decreased by <\$617,429> or 31.4%. The decrease is primarily due to a shift in the proposed expenditures for the Career Technical Education Incentive Grant Program (CTEIG) and decreases in Title I, California Career Pathways Trust and College Readiness Block Grant.
5. Services and Other Operating Expenses decreased by <\$181,336> or -14.7%. This decrease is mainly due to reducing the prior budgeted figures for the ROP Learning Community Grant.
6. Capital Outlay increased by \$1,192,430 or 190.0%. This increase is specifically due to an upward adjustment to the CTEIG Program budget in order to account for the Southwest High School Kafé 56 Modernization Project.
7. Other Outgo - budget is constant. No changes.
8. Other Outgo Transfers of Indirect Cost increased by \$107,403 or 30.4%. This increase is a result of anticipated increase in Restricted program expenditures.

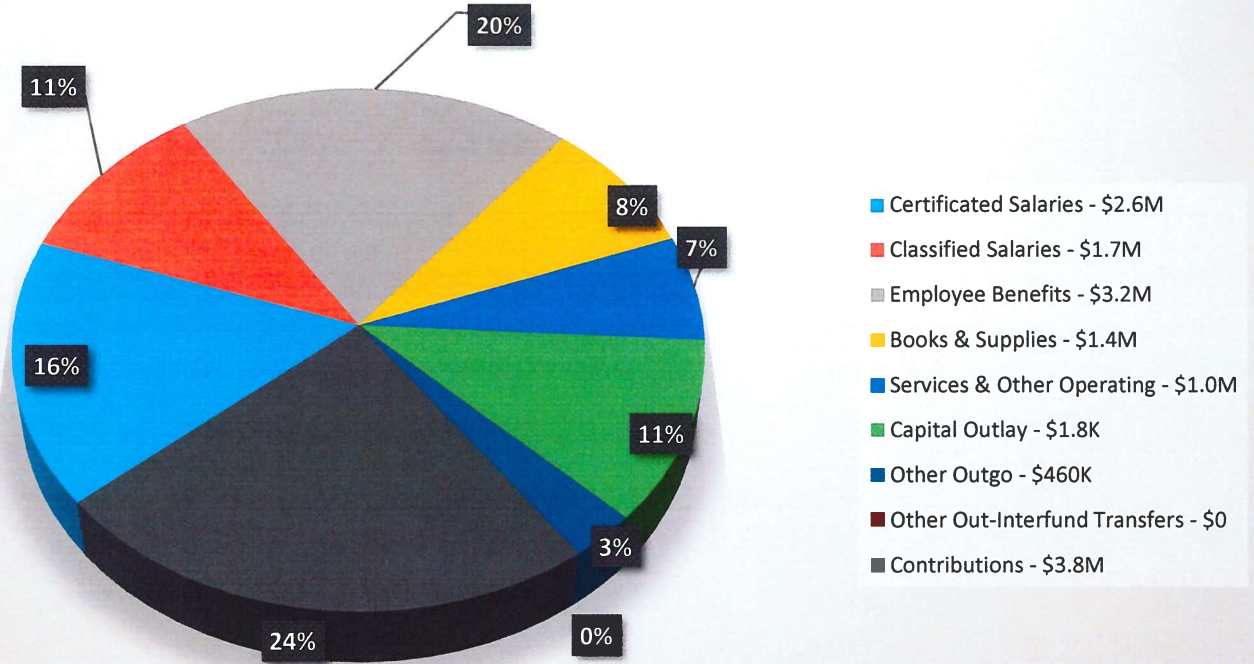
Overall Restricted Expenditures increased by \$861,789 or 7.5%

Contributions to the Restricted budget increased by \$634,170 or 19.7%. This again is based on the contribution from the Unrestricted General Fund to the Restricted CTEIG to support the Kafé Modernization Project.

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



2018-19 Restricted General Fund Expenditures



RESERVES

At this time, the District is projecting a decrease in the Unrestricted General Fund reserves by <\$2,026,834> for 2018-2019. The District is also anticipating a deficit in the Restricted Ending Fund Balance by <\$303,585>. The total General Fund Ending Fund Balance projected at June 30, 2018 is \$11,082,159 for which \$1,077,036 is designated as Restricted Ending Fund Balance and Non-spendable Balances (Revolving Cash/Stores-Inventory).

MULTIYEAR FINANCIAL PROJECTION

The 2018-19 Multi-Year Projection (MYP) for the First Interim Report reflects that the district will be able to maintain the minimum 3% Reserve for Economic Uncertainty through 2020-21. Any negotiated salary increases, health and benefit increases and any other additional costs during the next two years will have an impact on out-year ending fund balances. The multi-year financial projection assumes that the district will continue to operate at the same level with ongoing costs that are currently in place.

General Fund (01) Multiyear Financial Projection Summary:

Components	2018-19	2019-20	2020-21
Revenues	\$ 57,553,532	\$ 58,402,514	\$ 59,831,054
Expenses	\$ 59,883,952	\$ 58,660,189	\$ 59,024,992
Excess/(Deficit)	\$ (2,330,419)	\$ (257,675)	\$ 806,062
Beginning Balance	\$ 13,392,579	\$ 11,062,159	\$ 10,804,484
Ending Balance	\$ 11,062,159	\$ 10,804,484	\$ 11,610,546
GF (01) Unrestricted Reserves	16.67%	15.8%	16.4%

Currently, it is projected that the District will have a deficit in the first out year but not the second. A major factor to consider that will affect these future balances would be the non-continuance of one-time discretionary fund revenues (\$736,729). At this time, it is not anticipated that the new Governor will continue to provide one-time discretionary dollars for 2019-20 and beyond.

Additionally, the one-time Kafé Modernization Project, obviously, does not continue into the out years. Conversely, expenditures in the out years do include the STRS and PERS percentage increases which are estimated to be \$623,116 and \$434,093 for 2019-20 and 2020-21, respectively. The District's projection for 2019-20 will be revisited once the Governor's proposed 2019-20 Budget is released in January 2019. At that time, budget modifications, if necessary or required, will be made and included with the District's Second Interim Report.

CONCLUSION

Overall the District's fiscal position is stable. Based on the Department of Finance's projected revenues for future years, the Local Control Funding Formula is expected to provide the District with the means to sustain its current operations and meet educational needs. The Legislative Analyst's Office forecasts surpluses in the State's budget over the next several years. The surpluses assume that spending is flat; an assumption that may be a temptation for the Legislature to spend. In the interim, we must continue to be prudent as the Local Control Funding Formula is now fully implemented and our District has reached the LCFF Target.

Certification

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

Signed: _____ Date: December 11, 2018
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2018 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Arnold Preciado Telephone: 760-336-4500
Title: Asst Sup Business & Support Services E-mail: arnold@cuhsd.net

ADA

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,003.96	4,003.96	4,003.96	4,003.96	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,003.96	4,003.96	4,003.96	4,003.96	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	5.13	5.13	5.13	5.13	0.00	0%
b. Special Education-Special Day Class	47.44	47.44	47.44	47.44	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	2.80	2.80	2.80	2.80	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.49	0.49	0.49	0.49	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	55.86	55.86	55.86	55.86	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,059.82	4,059.82	4,059.82	4,059.82	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF

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

CALCULATE LCFF TARGET													
2018-19				2019-20				2020-21					
COLA & Augmentation				COLA & Augmentation				COLA & Augmentation					
76.06%				77.41%				77.41%					
Unduplicated as % of Enrollment				Unduplicated as % of Enrollment				Unduplicated as % of Enrollment					
3,700%				2,570%				2,670%					
3 yr average				3 yr average				3 yr average					
76.06%				77.41%				77.41%					
Grades TK-3	ADA	Base	Gr Span	Supp	Concen	TARGET	Grades TK-3	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades 4-6	-	7,459	776	1,253	867	-	Grades 4-6	-	7,855	817	1,343	972	-
Grades 7-8	-	7,571	-	1,152	797	-	Grades 7-8	-	7,973	-	1,234	893	-
Grades 9-12	-	7,796	-	1,186	821	-	Grades 9-12	-	8,209	-	1,271	920	-
Subtract NSS	-	9,034	235	1,410	976	47,317,308	Subtract NSS	-	9,513	247	1,511	1,094	50,198,258
NSS Allowance	-	-	-	-	-	-	NSS Allowance	-	-	-	-	-	-
0	4,059.82	36,676,414	954,058	5,724,347	3,962,489	47,317,308	0	4,059.82	38,621,068	1,002,775	6,134,563	4,439,852	50,198,258
Targeted Instructional Improvement Block Grant						132,598	Targeted Instructional Improvement Block Grant						132,598
Home-to-School Transportation						210,945	Home-to-School Transportation						210,945
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						47,660,851	LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						50,541,801
ECONOMIC RECOVERY TARGET PAYMENT						-	ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)						47,660,851	LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)						50,541,801
LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION ADD-ON)						47,317,308	LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION ADD-ON)						50,198,258
LCFF ENTITLEMENT (EXCLUDING TIG & TRANSPORTATION ADD-ON)						47,317,308	LCFF ENTITLEMENT (EXCLUDING TIG & TRANSPORTATION ADD-ON)						50,198,258
FUNDED PERCENTAGE						100.00%	FUNDED PERCENTAGE						100.00%

CALCULATE LCFF TARGET													
2018-19				2019-20				2020-21					
COLA & Augmentation				COLA & Augmentation				COLA & Augmentation					
76.06%				77.41%				77.41%					
Unduplicated as % of Enrollment				Unduplicated as % of Enrollment				Unduplicated as % of Enrollment					
3,700%				2,570%				2,670%					
3 yr average				3 yr average				3 yr average					
76.06%				77.41%				77.41%					
Grades TK-3	ADA	Base	Gr Span	Supp	Concen	TARGET	Grades TK-3	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades 4-6	-	7,459	776	1,253	867	-	Grades 4-6	-	7,855	817	1,343	972	-
Grades 7-8	-	7,571	-	1,152	797	-	Grades 7-8	-	7,973	-	1,234	893	-
Grades 9-12	-	7,796	-	1,186	821	-	Grades 9-12	-	8,209	-	1,271	920	-
Subtract NSS	-	9,034	235	1,410	976	47,317,308	Subtract NSS	-	9,513	247	1,511	1,094	50,198,258
NSS Allowance	-	-	-	-	-	-	NSS Allowance	-	-	-	-	-	-
0	4,059.82	36,676,414	954,058	5,724,347	3,962,489	47,317,308	0	4,059.82	38,621,068	1,002,775	6,134,563	4,439,852	50,198,258
Targeted Instructional Improvement Block Grant						132,598	Targeted Instructional Improvement Block Grant						132,598
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LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						47,660,851	LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						50,541,801
ECONOMIC RECOVERY TARGET PAYMENT						-	ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)						47,660,851	LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)						50,541,801
LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION ADD-ON)						47,317,308	LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION ADD-ON)						50,198,258
LCFF ENTITLEMENT (EXCLUDING TIG & TRANSPORTATION ADD-ON)						47,317,308	LCFF ENTITLEMENT (EXCLUDING TIG & TRANSPORTATION ADD-ON)						50,198,258
FUNDED PERCENTAGE						100.00%	FUNDED PERCENTAGE						100.00%

CALCULATE LCFF TARGET													
2018-19				2019-20				2020-21					
COLA & Augmentation				COLA & Augmentation				COLA & Augmentation					
76.06%				77.41%				77.41%					
Unduplicated as % of Enrollment				Unduplicated as % of Enrollment				Unduplicated as % of Enrollment					
3,700%				2,570%				2,670%					
3 yr average				3 yr average				3 yr average					
76.06%				77.41%				77.41%					
Grades TK-3	ADA	Base	Gr Span	Supp	Concen	TARGET	Grades TK-3	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades 4-6	-	7,459	776	1,253	867	-	Grades 4-6	-	7,855	817	1,343	972	-
Grades 7-8	-	7,571	-	1,152	797	-	Grades 7-8	-	7,973	-	1,234	893	-
Grades 9-12	-	7,796	-	1,186	821	-	Grades 9-12	-	8,209	-	1,271	920	-
Subtract NSS	-	9,034	235	1,410	976	47,317,308	Subtract NSS	-	9,513	247	1,511	1,094	50,198,258
NSS Allowance	-	-	-	-	-	-	NSS Allowance	-	-	-	-	-	-
0	4,059.82	36,676,414	954,058	5,724,347	3,962,489	47,317,308	0	4,059.82	38,621,068	1,002,775	6,134,563	4,439,852	50,198,258
Targeted Instructional Improvement Block Grant						132,598	Targeted Instructional Improvement Block Grant						132,598
Home-to-School Transportation						210,945	Home-to-School Transportation						210,945
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						47,660,851	LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						50,541,801
ECONOMIC RECOVERY TARGET PAYMENT						-	ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)						47,660,851	LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)						50,541,801
LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION ADD-ON)						47,317,308	LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION ADD-ON)						50,198,258
LCFF ENTITLEMENT (EXCLUDING TIG & TRANSPORTATION ADD-ON)						47,317,308	LCFF ENTITLEMENT (EXCLUDING TIG & TRANSPORTATION ADD-ON)						50,198,258
FUNDED PERCENTAGE						100.00%	FUNDED PERCENTAGE						100.00%

CALCULATE LCFF TARGET													
2018-19				2019-20				2020-21					
COLA & Augmentation				COLA & Augmentation				COLA & Augmentation					
76.06%				77.41%				77.41%					
Unduplicated as % of Enrollment				Unduplicated as % of Enrollment				Unduplicated as % of Enrollment					
3,700%				2,570%				2,670%					
3 yr average				3 yr average				3 yr average					
76.06%				77.41%				77.41%					
Grades TK-3	ADA	Base	Gr Span	Supp	Concen	TARGET	Grades TK-3	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades 4-6	-	7,459	776	1,253	867	-	Grades 4-6	-	7,855	817	1,343	972	-
Grades 7-8	-	7,571	-	1,152	797	-	Grades 7-8	-	7,973	-	1,234	893	-
Grades 9-12	-	7,796	-	1,186	821	-	Grades 9-12	-	8,209	-	1,271	920	-
Subtract NSS	-	9,034	235	1,410	976	47,317,308	Subtract NSS	-	9,513	247	1,511	1,094	50,198,258
NSS Allowance	-	-	-	-	-	-	NSS Allowance	-	-	-	-	-	-
0	4,059.82	36,676,414	954,058	5,724,347	3,962,489	47,317,308	0	4,059.82	38,621,068	1,002,775	6,134,563	4,439,852	50,198,258
Targeted Instructional Improvement Block Grant						132,598	Targeted Instructional Improvement Block Grant						132,598
Home-to-School Transportation						210,945	Home-to-School Transportation						210,945
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						47,660,851	LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						50,541,801
ECONOMIC RECOVERY TARGET PAYMENT						-	ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)						47,660,851	LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)						50,541,801
LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION ADD-ON)						47,317,308	LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION ADD-ON)						50,198,258
LCFF ENTITLEMENT (EXCLUDING TIG & TRANSPORTATION ADD-ON)						47,317,308	LCFF ENTITLEMENT (EXCLUDING TIG & TRANSPORTATION ADD-ON)						50,198,258
FUNDED PERCENTAGE						100.00%	FUNDED PERCENTAGE						100.00%

General Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	47,323,152.00	47,660,851.00	12,333,540.26	47,660,850.00	(1.00)	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	26,751.46	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,496,615.00	1,496,615.00	0.00	1,496,615.00	0.00	0.0%
4) Other Local Revenue		8600-8799	268,000.00	269,145.00	90,557.32	268,000.00	(1,145.00)	-0.4%
5) TOTAL, REVENUES			49,087,767.00	49,426,611.00	12,450,849.04	49,425,465.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,635,421.00	19,638,881.00	5,607,471.41	20,448,528.20	(809,647.20)	-4.1%
2) Classified Salaries		2000-2999	5,790,529.00	5,796,665.00	1,805,630.58	6,079,373.38	(282,708.38)	-4.9%
3) Employee Benefits		3000-3999	8,358,128.00	8,360,552.00	2,407,306.70	8,675,788.67	(315,236.67)	-3.8%
4) Books and Supplies		4000-4999	2,410,734.00	2,454,562.00	409,636.10	2,559,642.00	(105,080.00)	-4.3%
5) Services and Other Operating Expenditures		5000-5999	3,670,799.00	3,714,835.00	1,219,565.12	3,795,684.75	(80,849.75)	-2.2%
6) Capital Outlay		6000-6999	1,124,500.00	1,124,500.00	23,364.26	1,140,500.00	(16,000.00)	-1.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	640,953.00	651,050.00	180,696.00	651,050.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(459,094.00)	(459,094.00)	(14,860.47)	(567,856.71)	108,762.71	-23.7%
9) TOTAL, EXPENDITURES			41,171,970.00	41,281,951.00	11,638,809.70	42,782,710.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			7,915,797.00	8,144,660.00	812,039.34	6,642,754.71		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,820,538.00	4,820,538.00	0.00	4,820,538.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,177,824.00)	(3,214,881.00)	0.00	(3,849,050.76)	(634,169.76)	19.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,998,362.00)	(8,035,419.00)	0.00	(8,669,588.76)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,565.00)	109,241.00	812,039.34	(2,026,834.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,635,806.00	10,635,806.00		12,134,315.62	1,498,509.62	14.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,635,806.00	10,635,806.00		12,134,315.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,635,806.00	10,635,806.00		12,134,315.62		
2) Ending Balance, June 30 (E + F1e)			10,553,241.00	10,745,047.00		10,107,481.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	47,359.12	47,359.12		47,359.12		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,430,881.88	10,622,687.88		9,985,122.45		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,376,717.00	2,588,884.00	79,565.11	3,199,336.77	610,452.77	23.6%
3) Other State Revenue		8300-8599	4,827,224.00	4,843,317.00	1,297,455.45	4,001,692.87	(841,624.13)	-17.4%
4) Other Local Revenue		8600-8799	918,310.00	918,310.00	210,342.02	927,037.72	8,727.72	1.0%
5) TOTAL, REVENUES			8,122,251.00	8,350,511.00	1,587,362.58	8,128,067.36		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,464,844.00	2,463,174.00	676,035.43	2,649,119.07	(185,945.07)	-7.5%
2) Classified Salaries		2000-2999	1,561,631.00	1,590,542.23	459,200.73	1,692,067.25	(101,525.02)	-6.4%
3) Employee Benefits		3000-3999	3,172,922.00	3,181,063.65	364,942.62	3,254,314.21	(73,250.56)	-2.3%
4) Books and Supplies		4000-4999	1,729,852.00	1,967,540.00	254,700.76	1,350,111.16	617,428.84	31.4%
5) Services and Other Operating Expenditures		5000-5999	1,239,515.00	1,235,284.00	269,531.25	1,053,948.27	181,335.73	14.7%
6) Capital Outlay		6000-6999	627,717.00	627,717.00	96,832.25	1,820,147.08	(1,192,430.08)	-190.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	353,594.00	353,594.00	14,860.47	460,996.71	(107,402.71)	-30.4%
9) TOTAL, EXPENDITURES			11,150,075.00	11,418,914.88	2,136,103.51	12,280,703.75		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,027,824.00)	(3,068,403.88)	(548,740.93)	(4,152,636.39)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,177,824.00	3,214,881.00	0.00	3,849,050.76	634,169.76	19.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,177,824.00	3,214,881.00	0.00	3,849,050.76		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,000.00	146,477.12	(548,740.93)	(303,585.63)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	828,838.00	828,838.00		1,258,263.30	429,425.30	51.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			828,838.00	828,838.00		1,258,263.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			828,838.00	828,838.00		1,258,263.30		
2) Ending Balance, June 30 (E + F1e)			978,838.00	975,315.12		954,677.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	978,838.00	975,315.12		954,677.67		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2018-19 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	47,323,152.00	47,660,851.00	12,333,540.26	47,660,850.00	(1.00)	0.0%
2) Federal Revenue		8100-8299	2,376,717.00	2,588,884.00	106,316.57	3,199,336.77	610,452.77	23.6%
3) Other State Revenue		8300-8599	6,323,839.00	6,339,932.00	1,297,455.45	5,498,307.87	(841,624.13)	-13.3%
4) Other Local Revenue		8600-8799	1,186,310.00	1,187,455.00	300,899.34	1,195,037.72	7,582.72	0.6%
5) TOTAL, REVENUES			57,210,018.00	57,777,122.00	14,038,211.62	57,553,532.36		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	22,100,265.00	22,102,055.00	6,283,506.84	23,097,647.27	(995,592.27)	-4.5%
2) Classified Salaries		2000-2999	7,352,160.00	7,387,207.23	2,264,831.31	7,771,440.63	(384,233.40)	-5.2%
3) Employee Benefits		3000-3999	11,531,050.00	11,541,615.65	2,772,249.32	11,930,102.88	(388,487.23)	-3.4%
4) Books and Supplies		4000-4999	4,140,586.00	4,422,102.00	664,336.86	3,909,753.16	512,348.84	11.6%
5) Services and Other Operating Expenditures		5000-5999	4,910,314.00	4,950,119.00	1,489,096.37	4,849,633.02	100,485.98	2.0%
6) Capital Outlay		6000-6999	1,752,217.00	1,752,217.00	120,196.51	2,960,647.08	(1,208,430.08)	-69.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	640,953.00	651,050.00	180,696.00	651,050.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(105,500.00)	(105,500.00)	0.00	(106,860.00)	1,360.00	-1.3%
9) TOTAL, EXPENDITURES			52,322,045.00	52,700,865.88	13,774,913.21	55,063,414.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,887,973.00	5,076,256.12	263,298.41	2,490,118.32		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,820,538.00	4,820,538.00	0.00	4,820,538.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,820,538.00)	(4,820,538.00)	0.00	(4,820,538.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			67,435.00	255,718.12	263,298.41	(2,330,419.68)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,464,644.00	11,464,644.00		13,392,578.92	1,927,934.92	16.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,464,644.00	11,464,644.00		13,392,578.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,464,644.00	11,464,644.00		13,392,578.92		
2) Ending Balance, June 30 (E + F1e)			11,532,079.00	11,720,362.12		11,062,159.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	47,359.12	47,359.12		47,359.12		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			978,838.00	975,315.12		954,677.67		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,430,881.88	10,622,687.88		9,985,122.45		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Multi-year Projections

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	47,660,850.00	3.31%	49,240,555.00	2.64%	50,541,801.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,496,615.00	-47.92%	779,415.44	2.67%	800,225.83
4. Other Local Revenues	8600-8799	268,000.00	0.00%	268,000.00	0.00%	268,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,849,050.76)	-19.46%	(3,100,000.00)	3.23%	(3,200,000.00)
6. Total (Sum lines A1 thru A5c)		45,576,414.24	3.54%	47,187,970.44	2.59%	48,410,026.83
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,448,528.20		20,713,835.12
b. Step & Column Adjustment				265,306.92		268,862.03
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,448,528.20	1.30%	20,713,835.12	1.30%	20,982,697.15
2. Classified Salaries						
a. Base Salaries				6,079,373.38		6,027,492.02
b. Step & Column Adjustment				69,706.10		70,521.66
c. Cost-of-Living Adjustment						
d. Other Adjustments				(121,587.46)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,079,373.38	-0.85%	6,027,492.02	1.17%	6,098,013.68
3. Employee Benefits	3000-3999	8,675,788.67	7.21%	9,301,065.37	5.36%	9,799,191.21
4. Books and Supplies	4000-4999	2,559,642.00	3.50%	2,649,229.47	3.23%	2,734,799.58
5. Services and Other Operating Expenditures	5000-5999	3,795,684.75	3.50%	3,928,533.72	3.23%	4,055,425.36
6. Capital Outlay	6000-6999	1,140,500.00	3.50%	1,180,417.50	3.23%	1,218,544.99
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	651,050.00	3.34%	672,785.10	2.66%	690,689.35
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(567,856.71)	0.00%	(567,856.71)	0.00%	(567,856.71)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,820,538.00	-17.02%	4,000,000.00	-25.00%	3,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		47,603,248.29	0.63%	47,905,501.59	0.22%	48,011,504.61
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,026,834.05)		(717,531.15)		398,522.22
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,134,315.62		10,107,481.57		9,389,950.42
2. Ending Fund Balance (Sum lines C and D1)		10,107,481.57		9,389,950.42		9,788,472.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	122,359.12		122,359.12		122,359.12
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,985,122.45		9,267,591.30		9,666,113.52
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,107,481.57		9,389,950.42		9,788,472.64

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,985,122.45		9,267,591.30		9,666,113.52
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		9,985,122.45		9,267,591.30		9,666,113.52
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B2d - remove one-time 2% off schedule						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,199,336.77	0.00%	3,199,336.77	0.00%	3,199,336.77
3. Other State Revenues	8300-8599	4,001,692.87	-0.34%	3,988,168.66	2.67%	4,094,652.76
4. Other Local Revenues	8600-8799	927,037.72	0.00%	927,037.72	0.00%	927,037.72
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,849,050.76	-19.46%	3,100,000.00	3.23%	3,200,000.00
6. Total (Sum lines A1 thru A5c)		11,977,118.12	-6.37%	11,214,543.15	1.84%	11,421,027.25
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,649,119.07		2,684,617.27
b. Step & Column Adjustment				35,498.20		35,973.87
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,649,119.07	1.34%	2,684,617.27	1.34%	2,720,591.14
2. Classified Salaries						
a. Base Salaries				1,692,067.25		1,677,627.15
b. Step & Column Adjustment				19,401.24		19,628.24
c. Cost-of-Living Adjustment						
d. Other Adjustments				(33,841.34)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,692,067.25	-0.85%	1,677,627.15	1.17%	1,697,255.39
3. Employee Benefits	3000-3999	3,254,314.21	4.04%	3,385,781.12	3.57%	3,506,754.50
4. Books and Supplies	4000-4999	1,350,111.16	-0.85%	1,338,652.61	3.23%	1,381,891.08
5. Services and Other Operating Expenditures	5000-5999	1,053,948.27	-2.07%	1,032,126.08	3.23%	1,065,463.76
6. Capital Outlay	6000-6999	1,820,147.08	-90.39%	174,886.10	3.23%	180,534.92
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	460,996.71	0.00%	460,996.71	0.00%	460,996.71
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		12,280,703.75	-12.43%	10,754,687.04	2.41%	11,013,487.50
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(303,585.63)		459,856.11		407,539.75
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,258,263.30		954,677.67		1,414,533.78
2. Ending Fund Balance (Sum lines C and D1)		954,677.67		1,414,533.78		1,822,073.53
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	954,677.67		1,414,533.78		1,822,073.53
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		954,677.67		1,414,533.78		1,822,073.53

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B2d - remove one-time 2% off schedule						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	47,660,850.00	3.31%	49,240,555.00	2.64%	50,541,801.00
2. Federal Revenues	8100-8299	3,199,336.77	0.00%	3,199,336.77	0.00%	3,199,336.77
3. Other State Revenues	8300-8599	5,498,307.87	-13.29%	4,767,584.10	2.67%	4,894,878.59
4. Other Local Revenues	8600-8799	1,195,037.72	0.00%	1,195,037.72	0.00%	1,195,037.72
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		57,553,532.36	1.48%	58,402,513.59	2.45%	59,831,054.08
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,097,647.27		23,398,452.39
b. Step & Column Adjustment				300,805.12		304,835.90
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,097,647.27	1.30%	23,398,452.39	1.30%	23,703,288.29
2. Classified Salaries						
a. Base Salaries				7,771,440.63		7,705,119.17
b. Step & Column Adjustment				89,107.34		90,149.90
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(155,428.80)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,771,440.63	-0.85%	7,705,119.17	1.17%	7,795,269.07
3. Employee Benefits	3000-3999	11,930,102.88	6.34%	12,686,846.49	4.88%	13,305,945.71
4. Books and Supplies	4000-4999	3,909,753.16	2.00%	3,987,882.08	3.23%	4,116,690.66
5. Services and Other Operating Expenditures	5000-5999	4,849,633.02	2.29%	4,960,659.80	3.23%	5,120,889.12
6. Capital Outlay	6000-6999	2,960,647.08	-54.22%	1,355,303.60	3.23%	1,399,079.91
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	651,050.00	3.34%	672,785.10	2.66%	690,689.35
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(106,860.00)	0.00%	(106,860.00)	0.00%	(106,860.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,820,538.00	-17.02%	4,000,000.00	-25.00%	3,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		59,883,952.04	-2.04%	58,660,188.63	0.62%	59,024,992.11
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,330,419.68)		(257,675.04)		806,061.97
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,392,578.92		11,062,159.24		10,804,484.20
2. Ending Fund Balance (Sum lines C and D1)		11,062,159.24		10,804,484.20		11,610,546.17
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	122,359.12		122,359.12		122,359.12
b. Restricted	9740	954,677.67		1,414,533.78		1,822,073.53
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,985,122.45		9,267,591.30		9,666,113.52
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,062,159.24		10,804,484.20		11,610,546.17

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,985,122.45		9,267,591.30		9,666,113.52
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		9,985,122.45		9,267,591.30		9,666,113.52
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.67%		15.80%		16.38%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		4,003.96		4,003.96		4,003.96
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		59,883,952.04		58,660,188.63		59,024,992.11
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		59,883,952.04		58,660,188.63		59,024,992.11
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,796,518.56		1,759,805.66		1,770,749.76
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,796,518.56		1,759,805.66		1,770,749.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SSC School District and Charter School Financial Projection Dartboard 2018-19 Adopted State Budget

This version of SSC's Financial Projection Dartboard is based on the 2018-19 adopted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF GRADESPAN FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712
COLA at 3.70%	\$266	\$270	\$278	\$322
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$776	–	–	\$235
2018-19 Adjusted Base Grants	\$8,235	\$7,571	\$7,796	\$9,269
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF FUNDING FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
SSC Gap Funding Percentage	42.97%	100.00%	–	–	–
Department of Finance Gap Funding Percentage	42.97%	100.00%	–	–	–
Gap Funding Percentage (as of May Revise)	43.97%	100.00%	–	–	–
COLA ¹	1.56%	3.70% ²	2.57%	2.67%	3.42%

OTHER PLANNING FACTORS						
Factors		2017-18	2018-19	2019-20	2020-21	2021-22
COLA on state and local share ³		1.56%	2.71%	2.57%	2.67%	3.42%
California CPI		3.40%	3.66%	3.50%	3.23%	2.94%
California Lottery	Unrestricted per ADA	\$153	\$151	\$151	\$151	\$151
	Restricted per ADA	\$55	\$53	\$53	\$53	\$53
Mandate Block Grant (District)	Grades K-8 per ADA	\$30.34	\$31.16	\$31.96	\$32.81	\$33.93
	Grades 9-12 per ADA	\$58.25	\$59.83	\$61.37	\$63.01	\$65.16
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$15.90	\$16.33	\$16.75	\$17.20	\$17.79
	Grades 9-12 per ADA	\$44.04	\$45.23	\$46.39	\$47.63	\$49.26
One-Time Discretionary Funds per ADA		\$147	\$184	–	–	–
Interest Rate for Ten-Year Treasuries		2.58%	3.17%	3.38%	3.50%	3.40%
CalPERS Employer Rate (projected) ⁴		15.531%	18.062%	20.8%	23.5%	24.6%
CalSTRS Employer Rate (statutory)		14.43%	16.28%	18.13%	19.10%	18.60%

RESERVES	
State Reserve Requirement	District ADA Range
The greater of 5% or \$67,000	0 to 300
The greater of 4% or \$67,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Target for LCFF is projected to be achieved in the 2018-19 fiscal year, therefore, any growth in LCFF revenues in future years will be attributable to the application of the COLA to the base grant

²Includes statutory COLA of 2.71% plus an augmentation of 0.99% represented by an additional \$570 million for school districts and charter schools. County offices of education receive only the statutory COLA.

³Includes Special Education, Child Nutrition, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant

⁴Rate is final for 2017-18 and 2018-19 fiscal years

Special Ed Maintenance of Effort

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									329
	TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,619,923.73		1,619,923.73
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	673,029.37		673,029.37
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	770,837.21		770,837.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	93,403.19		93,403.19
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	31,000.00		31,000.00
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	3,188,193.50	0.00	3,188,193.50
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	226,673.09		226,673.09
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	226,673.09	0.00	226,673.09
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	3,414,866.59	0.00	3,414,866.59
	STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,461,167.05		1,461,167.05
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	190,025.58		190,025.58
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	527,533.24		527,533.24
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	72,303.19		72,303.19
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	28,900.00		28,900.00
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	2,279,929.06	0.00	2,279,929.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	154,785.00		154,785.00
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	154,785.00	0.00	154,785.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	2,434,714.06	0.00	2,434,714.06
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									325,412.53
										2,760,126.59

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 PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	190,025.58		190,025.58
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	86,233.05		86,233.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	52,000.00		52,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	23,000.00		23,000.00
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	351,258.63	0.00	351,258.63
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	351,258.63	0.00	351,258.63
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									325,412.53
	TOTAL COSTS									1,090,020.45
										1,766,691.61

* 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										
TOTAL ACTUAL 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	Certificated 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)	595,357.76								595,357.76
	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 ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	153,476.04		153,476.04
2000-2999	Certificated 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 ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,572,702.42		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)	595,357.76								595,357.76
	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 Actual Expenditures section)									294,296.16
	TOTAL COSTS									2,850,704.72
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	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 Actual Expenditures section)									294,296.16
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)									1,273,101.09
	TOTAL COSTS									1,877,758.28

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

SELPA: (??) _____

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

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to 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 2018-19 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	<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].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
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
	Projected Exps. (LP-I 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	3,414,866.59		
b. Less: Expenditures paid from federal sources	654,740.00		
c. Expenditures paid from state and local sources	2,760,126.59	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	2,760,126.59	2,850,704.72	(90,578.13)

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.

	Projected Exps. 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 local expenditures.			
a. Total special education expenditures	3,414,866.59		
b. Less: Expenditures paid from federal sources	654,740.00		
c. Expenditures paid from state and local sources	2,760,126.59	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	2,760,126.59	2,850,704.72	(90,578.13)
d. Special education unduplicated pupil count	329.00	329.00	
e. Per capita state and local expenditures (A2c/A2d)	8,389.44	8,664.76	(275.32)

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

	<u>Projected Exps.</u>	<u>Comparison Year</u>	
	<u>FY 2018-19</u>	<u>FY 2017-18</u>	<u>Difference</u>
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	<u>1,766,691.61</u>	<u>1,877,758.28</u>	
Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>1,877,758.28</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>1,766,691.61</u>	<u>1,877,758.28</u>	<u>(111,066.67)</u>

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.

	<u>Projected Exps.</u>	<u>Comparison Year</u>	
	<u>FY 2018-19</u>	<u>FY 2017-18</u>	<u>Difference</u>
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	<u>1,766,691.61</u>	<u>1,877,758.28</u>	
Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>1,877,758.28</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>1,766,691.61</u>	<u>1,877,758.28</u>	<u>(111,066.67)</u>
b. Special education unduplicated pupil count	<u>329</u>	<u>329</u>	
c. Per capita local expenditures (B2a/B2b)	<u>5,369.88</u>	<u>5,707.47</u>	<u>(337.59)</u>

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.

Merritt Merten
Contact Name

760-336-4503
Telephone Number

Fiscal Services Supervisor
Title

mmerten@cuhsd.net
E-mail Address

SIAI

SELPA: (??)

Object Code	Description	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: (??)

Object Code	Description	Adjustments*	Total
PROJECTED EXPENDITURES - Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0

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