

Central Union High  
School District

2019-2020

1<sup>st</sup> Interim Report



*Central Union High School District*  
**First Interim Report 2019-2020**  
**December 10, 2019**



# Central Union High School District

First Interim Report 2019-20

## 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 document identifies revenues and expenditures at a summary level 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 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 Legislature proposes to continue full implementation of the LCFF, future State revenue 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
<b>LCFF<sup>1</sup> Funding</b>	<b>\$2.023 billion</b>	<b>\$1.959 billion</b>	<b>\$1.959 billion</b>
<b>Proposition 98 Minimum Funding Guarantee</b>			
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
<b>2019-20 COLA<sup>2</sup></b>	<b>3.46%</b>	<b>3.26%</b>	<b>3.26%</b>
<b>One-Time Discretionary Funds for 2019-20</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Special Education Proposal</b>	<b>\$390 million ongoing \$186 million one-time</b>	<b>\$696.2 million (ongoing)</b>	<b>\$645.8 million (ongoing)<sup>3</sup></b>
<b>School Employer Pension Proposal</b>	<b>\$3 billion one-time (non-Proposition 98)</b>	<b>\$3.15 billion one-time (non-Proposition 98)</b>	<b>\$3.15 billion one-time (non-Proposition 98)</b>

Although the Governor provided some pension cost relief, he did not provide the necessary funds to have a net zero impact over prior year. CalSTRS/CalPERS percentages did indeed increase but not to the extent originally expected based on previous 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 \$3.4 million. At this point, the District reached 100% of its LCFF target. The 2019-20 Budget did not include any additional funding beyond the COLA of 3.26%. This generated approximately \$1,585,857 in additional funding over the 2018-19 funding level. Based on this COLA, the 2019-20 revenue included additional Supplemental and Concentration funding of approximately \$512,000 which is included as part of the \$1.58M. 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, if any, 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 approximately 76.93%. The estimated total funding for Supplemental and Concentration Grant for 2019-20 is \$10.13 million.

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

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 Local Control Funding Formula will not generate State funding unless the student attends school. The October 2, 2019 CALPADS enrollment snapshot is 4,163. The District's enrollment for 2018-2019 was 4,150. This is an enrollment increase of 13 students or 0.31%.

ADA (average daily attendance) is the most important part of the District's income as this funding accounts for **97.7%** of the District's total Unrestricted General Fund revenue. 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 remains within budget. A 1% fluctuation in district attendance equates to a gain or loss of approximately **\$481,000**. The District's ADA percentage to enrollment for 2018-19 was **95.95%**.

The projected ADA for 2019-20 is based on using a four year average attendance percentage times our 2019-20 CALPADS enrollment figure of 4,163. Although our current enrollment count is slightly higher than last year, the District will continue to budget State LCFF funding based on prior year's (2018-19) P-2 ADA of 3,982.13. Table 1 below provides the ADA-to –Enrollment History of the District for the last five years plus current the current year projected enrollment/ADA.

**Table 1 – ADA to Enrollment History**

	2014-15	2015-16	2016-17	2017-18	2018-19	Oct. 2, 2019 2019-20
CALPADS Enrollment (October Snapshot)	4,106	4,120	4,119	4,182	4,150	4,163
Change in Enrollment	40	14	(1)	63	(32)	13
Percentage Change	0.98%	0.34%	-0.02%	1.53%	-0.77%	0.31%

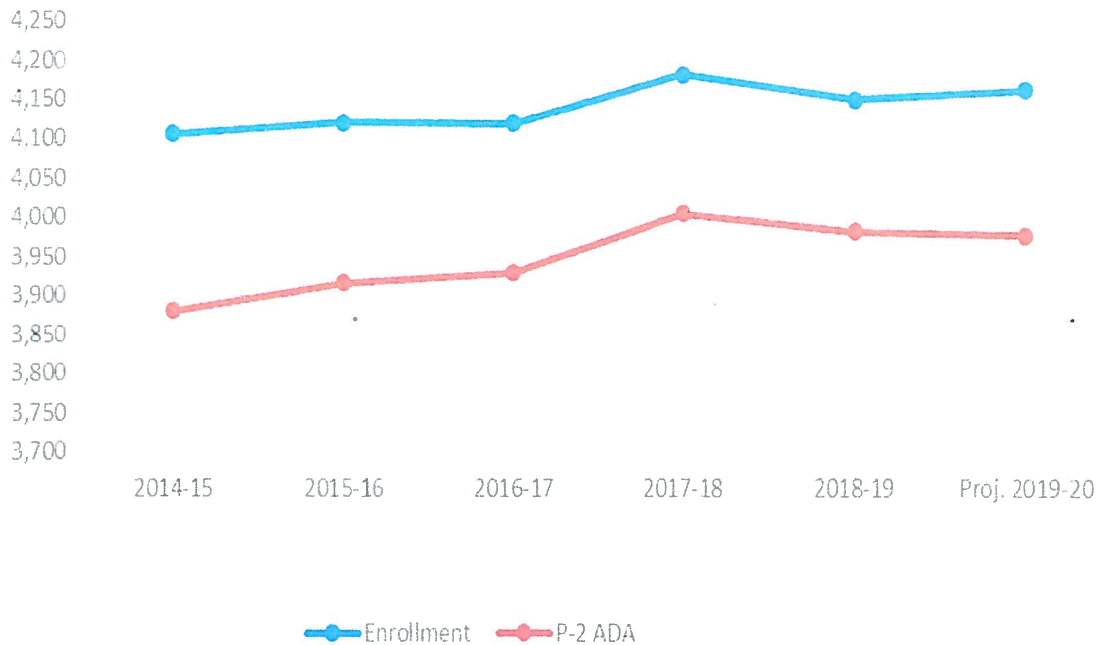
	2014-15	2015-16	2016-17	2017-18	2018-19	Proj. 4 Yr. Avg
P-2 Actual Attendance	3,880.28	3,916.18	3,928.80	4,003.96	3,982.13	3,977.05
Change in ADA Attendance P/Y	28	36	13	75	(22)	(5)
Percentage Change	0.73%	0.93%	0.32%	1.91%	-0.55%	-0.13%

P-2 Actual Attendance as a % of CALPADS Enrollment	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	94.50%	95.05%	95.38%	95.74%	95.95%	95.53%

Statewide High School Avg. Attend. Ratio	2014-15	2015-16	2016-17	2017-18
	93.72%	93.95%	94.05%	93.93%

Table 2 below provides an illustration of the ADA-to-Enrollment history for the Central Union High School District that includes the 4,163 enrollment figure with projected ADA at 3,977.05.

Table 2



**FIRST INTERIM 2019-2020 -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, 2019. The variance analysis compares revised projected budget information through June 30, 2020 compared to budget data in the approved budget presented to the Board of Trustees in September, 2019.*

**UNRESTRICTED GENERAL FUND**

**REVENUE VARIANCE**

1. The estimated LCFF funding stayed the same 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 in mid-December for 2019. At this time, the Unduplicated Pupil Percentage for 2019 is 76.93%.
2. Federal Revenues increased due to anticipated receipt of Medical Administrative Activities dollars. Plus \$60,000.
3. Other State Revenues increased by \$40,673 based on an increase in expected unrestricted Lottery revenue.
4. Other Local Revenue increased by \$119,500. The increase to this category was due to reevaluating interest income based on year-to-date interest receipts.

*Overall Unrestricted Revenues increased by \$220,173 or 0.44%*

## EXPENDITURE VARIANCE

1. Certificated Salaries increased by \$126,985 or 0.59% compared to the September Budget. This increase is primarily due to salary cost adjustments through the LCAP, 6<sup>th</sup> period assignments and coaching stipends. Additionally, budgeted salaries were adjusted based on individual employee's pay information.
2. Classified Salaries increased by \$84,894 or 1.4%. This increase is attributable to budget adjustments to classified coaching salaries, athletic equipment/custodial position, guidance support clerk and IT technology position.
3. Employee Benefits increased by \$568,892 or 6.4%. At this time, and in certain instances, the new ESCAPE System requires staff to input estimated budget information in order to better project costs. Unfortunately, some of the budgeted Health and Welfare costs were under estimated. Certain Health and Welfare cost information was not available in the system for the September Budget and hence is now accounted for in the First Interim Report.
4. Books and Supplies increased by \$106,393 or 3.9%. This increase is attributable to textbooks and other items included in the LCAP for technology. Other budgeted increases are due to Operations and Transportation Department costs.
5. Services and Other Operating Expenses increased by \$98,775 or 2.5%. The budget was increased to accommodate athletic travel, AVID Instructional travel, adjustments to leases/rentals and MESA services. Other adjustments include various items based on the Local Control Accountability Plan
6. Capital Outlay – increased by \$19,080 or 1.1%. The budget was increased in support of equipment costs for the Southwest High School Library.
7. Other Outgo – no change. Remained constant.
8. Transfers of Indirect Cost decreased by <17,502> or <2.9%>. This decrease is a result of adjustments to expenditures in various Restricted programs.

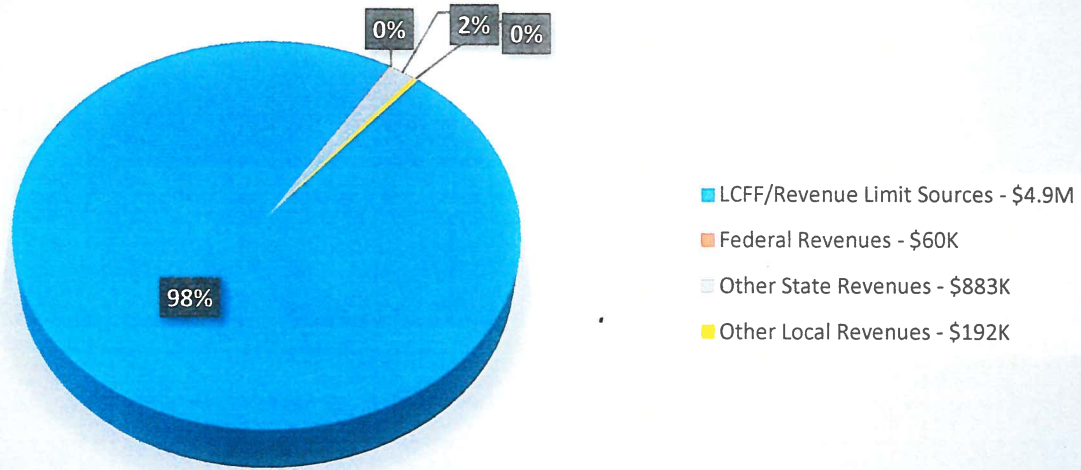
*Overall Unrestricted Expenditures increased by \$2,045,376 or 3.9%*

9. Other Financial Sources/Uses - no change to Transfers Out. Remained constant. The Contributions category increased by \$440,111 or 12.3%. This category was increased primarily to account for Health and Welfare costs that had not been accounted for in the September Budget. The majority of the H&W costs are associated with the Special Education and Routine Restricted Maintenance program. Other adjustments included additional contributions to the Sp. Ed. IDEA program since revenue for this program decreased.

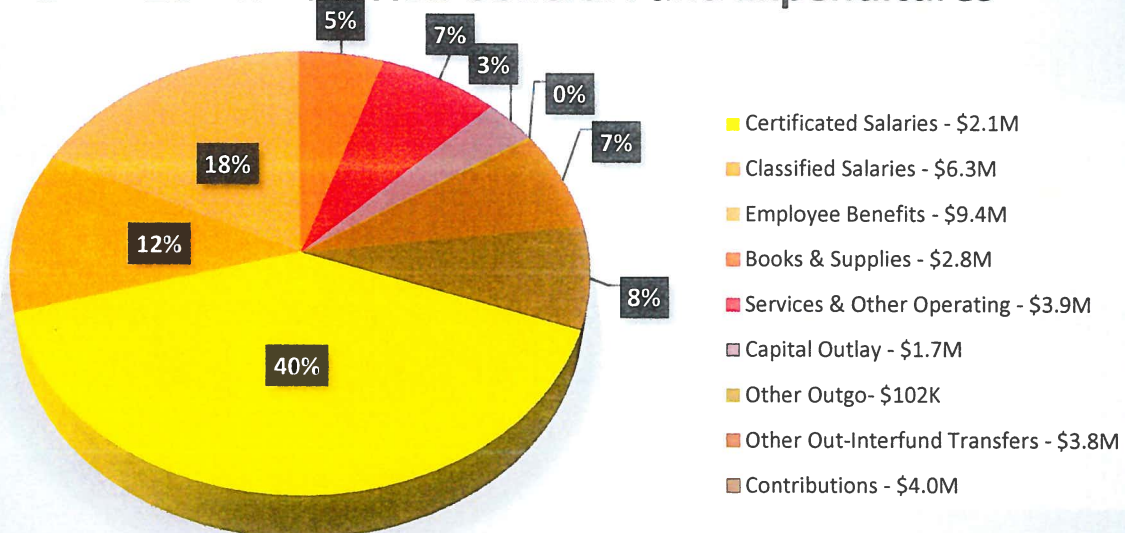
The following pie charts are illustrations of each revenue source and expenditure category by amount and percentage as part of the Total Unrestricted General Fund Budget.



## 2019-20 Unrestricted General Fund Revenue



## 2019-20 Unrestricted General Fund Expenditures



### RESTRICTED GENERAL FUND

#### REVENUE VARIANCE

1. Federal revenues increased by \$72,549 or 2.1%. 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 <\$1,821,267> or <29.2%>. The major adjustment made in this category had to do with the State's PERS rate buydown. After clarification from the State, the State's buydown was considered to be considered one time and booked in the 2018-19 financial documents. This adjustment is to remove the \$1,228,080 accounting entry

from the 2019-20 State Revenues as well as removing the offsetting expenditures in the Employee Benefits category. Other adjustments were made to Entitlement programs which had previous award amounts included in the prior budget. These budget amounts have been eliminated from the revenue budget as these funds are included in the Restricted Ending Balance. This is a ESCAPE system adjustment. Lottery – Instructional Material, California Learning Communities for School Success and Low Income/Foster Youth Program.

3. Other Local revenue increased by \$62,475 or 6.5%. This is the result of a slight increase in Special Education revenue funding.

*Overall, Restricted Revenues decreased by <\$1,686,242> or <15.8%>*

### **EXPENDITURE VARIANCE**

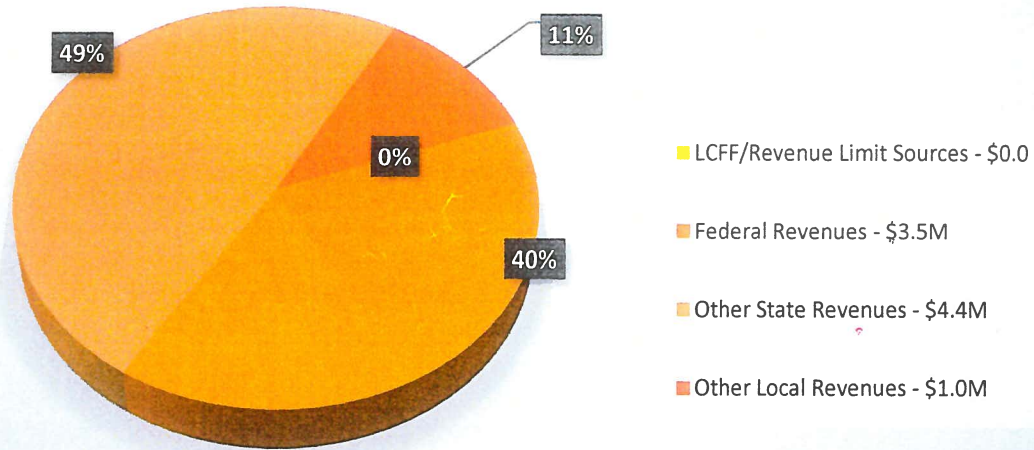
1. Certificated Salaries increased by \$161,507 or 6.3%. This increase is primarily due to adding additional budget amounts for Title I - extra period assignment, Career Technology Incentive Grant extra duty stipend and substitutes for Strong Workforce Program. This increase also includes additional RSP and Supplemental Aids for Special Education.
2. Classified Salaries slightly decreased by <\$15,318> or <0.9%>. This decrease is due adjustments to Title I and Title I – Migrant Education.
3. Employee Benefits decreased by <\$1,053,603> or <17.7%>. The majority of this was due to the elimination of the State's PERS accounting entry of \$1,228,080 based on information from the CDE. Other offsetting adjustments had to do with accounting for the Health & Welfare adjustment in the ESCAPE system.
4. Books and Supplies increased by 468,254 or 30.9%. The increase is primarily due to adjustments based on Title 1, Title 1 Migrant Ed Summer School, Instructional Lottery dollars, Career Technical Education Incentive Grant Program (CTEIG) and California Learning Communities for School Success.
5. Services and Other Operating Expenses increased by \$156,773 or 11.4%. The budget was increased due to a shift of part of the Routine Restricted Maintenance budget from Capital Outlay, increase in budget for Partnership Academies Program and Teacher Quality.
6. Capital Outlay decrease of <\$267,726> or <38.7%>. The budget was adjusted downward due to the reduction of CTEIG dollars that had previously been set aside for the Southwest High School Kafé 56 Modernization Project. The budget for Routine Restricted Maintenance was reduced and shifted to Services and Other Operating Expenses.
7. Other Outgo - budget is constant. No changes.
8. Transfers of Indirect Cost decreased by <17,502> or <2.9%>. This decrease is a result of adjustments to expenditures in various Restricted programs.

*Overall Restricted Expenditures decreased by <\$1,590,470> or <14.8%>*

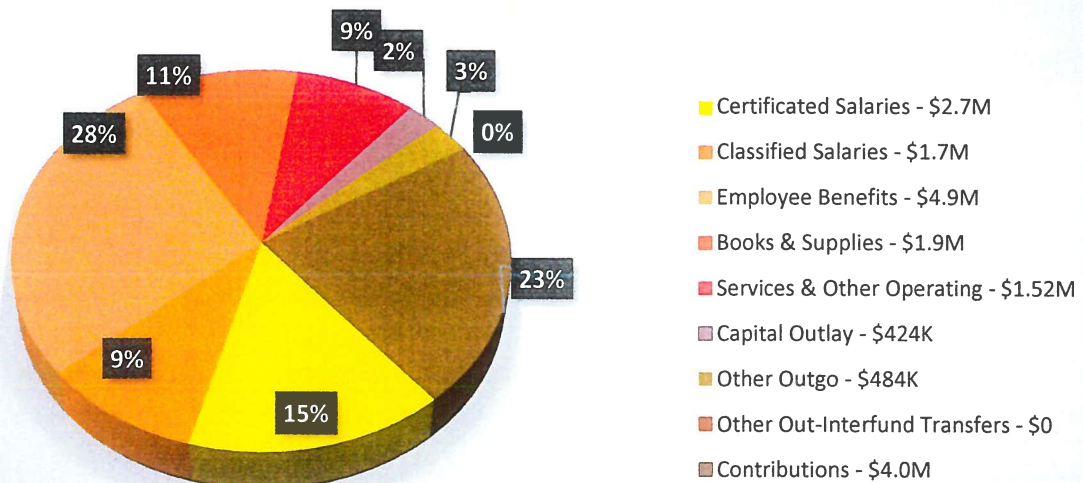
9. Other Financial Sources/Uses. Contributions to the Restricted budget increased by \$440,111 or 12.3%. This again is primarily to account for Health and Welfare costs that had not been accounted for in the September Budget. The majority of the H&W costs are associated with the Special Education and Routine Restricted Maintenance program. Other adjustments included additional contributions to the Sp. Ed. IDEA program since revenue for this program decreased.

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.

### 2019-20 Restricted General Fund Revenues



### 2019-20 Restricted General Fund Expenditures



### RESERVES

At this time, the District is projecting a decrease in the Unrestricted General Fund reserves by <\$3,310,656> for 2019-2020. The District is also anticipating a deficit in the Restricted Ending Fund Balance by <\$746,523>. The total General Fund Ending Fund Balance projected at June 30, 2019 is \$8,938,629 for which \$1,156,352 is designated as Restricted Ending Fund Balance and Non-spendable Balances (Revolving Cash/Stores-Inventory).

## **MULTIYEAR FINANCIAL PROJECTION**

The 2019-20 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 2021-22. Any negotiated salary increases, health and benefit increase 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:**

<b>Components</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
Revenues	\$ 59,313,553	\$ 60,807,631	\$ 62,367,166
Expenses	\$ 63,370,731	\$ 63,023,592	\$ 62,334,860
Excess/(Deficit)	\$ <b>(4,057,178)</b>	\$ <b>(2,215,930)</b>	\$ <b>32,306</b>
Beginning Balance	\$ 12,995,808	\$ 8,938,630	\$ 6,722,669
Ending Balance	\$ 8,938,630	\$ 6,722,669	\$ 6,754,976
GF (01) Unrestricted Reserves	12.10%	9.73%	10.55%

Currently, it is projected that the District will have a deficit in the first out year but not the second. A major factor in the current year was the non-continuance of one-time discretionary fund revenues (\$736,729) that were provided during the Governor Brown era. At this time, it is not anticipated that the new Governor will consider future one-time discretionary dollars for 2020-21 or beyond.

Expenditures in the out years include the STRS and PERS percentage increases which are projected to be between \$400,000 and \$600,000. The District's projection for 2020-21 will be revisited once the Governor's proposed 2020-21 Budget is released in January 2020. At that time, budget modifications, if necessary or required, will be made and included with the District's Second Interim Report.

### **Bargaining Units**

For 2018-19, The District reached an agreement with the El Centro Secondary Teachers Association (ECSTA). The settlement included an increase of 4.25% ongoing on the 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 begun negotiations for the 2019-20 fiscal year but have not come to a settlement as of yet.

The District 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 for 2019-20 have been approved at this time.

### **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 and that a future recession will have little impact to the economy. 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.

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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	3,946.99	3,946.99	3,946.99	3,946.99	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	56.13	56.13	56.13	56.13	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	56.13	56.13	56.13	56.13	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	4,003.12	4,003.12	4,003.12	4,003.12	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

LCFF

**COUNTY OFFICE FUNDS TRANSFER : Central Union High (63115) - 19/20 First Interim**

CALCULATE LCFF TARGET																	
Unduplicated as % of Enrollment 3 yr average																	
COLA & Augmentation																	
76.93%																	
2019-20																	
ADA	Base	Gr Span	Supp	Concn	TARGET	ADA	Base	Gr Span	Supp	Concn	TARGET	ADA	Base	Gr Span	Supp	Concn	TARGET
Grades TK-3	7,702	801	1,308	932	3,260%	Grades TK-3	7,933	825	1,343	949	3,000%	Grades TK-3	8,155	848	1,381	976	2,800%
Grades 4-6	7,818	-	1,203	857	76.93%	Grades 4-6	8,053	-	1,235	873	76.68%	Grades 4-6	8,278	-	1,270	897	76.68%
Grades 7-8	8,050	-	1,239	883	-	Grades 7-8	8,292	-	1,272	899	-	Grades 7-8	8,524	-	1,307	924	-
Grades 9-12	9,329	243	1,473	1,050	48,855,117	Grades 9-12	9,609	250	1,512	1,069	50,250,259	Grades 9-12	9,878	257	1,554	1,099	51,657,002
Subtract NSS	-	-	-	-	-	Subtract NSS	-	-	-	-	-	Subtract NSS	-	-	-	-	-
NSS Allowance	-	-	-	-	-	NSS Allowance	-	-	-	-	-	NSS Allowance	-	-	-	-	-
0	4,039.51	37,684,589	981,601	5,949,180	4,239,748	48,855,118	0	4,039.51	38,815,652	1,009,877	6,107,643	4,317,087	39,902,280	1,038,154	6,278,625	4,437,943	51,657,002
Targeted Instructional Improvement Block Grant														132,598			
Home-to-School Transportation														210,945			
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET														<b>49,198,661</b>			
ECONOMIC RECOVERY TARGET PAYMENT														-			
LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)														<b>49,198,661</b>			
CHECK														<b>0</b>			

CALCULATE LCFF TARGET																	
Unduplicated as % of Enrollment 3 yr average																	
COLA & Augmentation																	
76.68%																	
2020-21																	
ADA	Base	Gr Span	Supp	Concn	TARGET	ADA	Base	Gr Span	Supp	Concn	TARGET	ADA	Base	Gr Span	Supp	Concn	TARGET
Grades TK-3	7,933	825	1,343	949	3,000%	Grades TK-3	8,155	848	1,381	976	2,800%	Grades TK-3	8,379	871	1,419	1,003	2,598
Grades 4-6	8,053	-	1,235	873	76.68%	Grades 4-6	8,278	-	1,270	897	76.68%	Grades 4-6	8,503	-	1,305	921	2,598
Grades 7-8	8,292	-	1,272	899	-	Grades 7-8	8,517	-	1,309	924	-	Grades 7-8	8,742	-	1,344	948	-
Grades 9-12	9,609	250	1,512	1,069	50,250,259	Grades 9-12	9,884	257	1,554	1,099	51,657,002	Grades 9-12	10,159	264	1,596	1,131	51,657,002
Subtract NSS	-	-	-	-	-	Subtract NSS	-	-	-	-	-	Subtract NSS	-	-	-	-	-
NSS Allowance	-	-	-	-	-	NSS Allowance	-	-	-	-	-	NSS Allowance	-	-	-	-	-
0	4,039.51	38,815,652	1,009,877	6,107,643	4,317,087	50,250,259	0	4,039.51	39,992,280	1,038,154	6,278,625	4,437,943	39,992,280	1,038,154	6,278,625	4,437,943	51,657,002
Targeted Instructional Improvement Block Grant														132,598			
Home-to-School Transportation														210,945			
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET														<b>50,593,802</b>			
ECONOMIC RECOVERY TARGET PAYMENT														-			
LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)														<b>50,593,802</b>			
CHECK														<b>0</b>			

CALCULATE LCFF TARGET																	
Unduplicated as % of Enrollment 3 yr average																	
COLA & Augmentation																	
76.68%																	
2021-22																	
ADA	Base	Gr Span	Supp	Concn	TARGET	ADA	Base	Gr Span	Supp	Concn	TARGET	ADA	Base	Gr Span	Supp	Concn	TARGET
Grades TK-3	8,155	848	1,381	976	3,000%	Grades TK-3	8,379	871	1,419	1,003	2,598	Grades TK-3	8,603	894	1,457	1,036	2,598
Grades 4-6	8,278	-	1,270	897	76.68%	Grades 4-6	8,503	-	1,305	924	2,598	Grades 4-6	8,727	-	1,340	959	2,598
Grades 7-8	8,524	-	1,307	924	-	Grades 7-8	8,742	-	1,344	948	-	Grades 7-8	8,967	-	1,379	983	-
Grades 9-12	9,878	257	1,554	1,099	51,656,971	Grades 9-12	10,102	264	1,596	1,131	51,656,971	Grades 9-12	10,327	271	1,631	1,164	51,656,971
Subtract NSS	-	-	-	-	-	Subtract NSS	-	-	-	-	-	Subtract NSS	-	-	-	-	-
NSS Allowance	-	-	-	-	-	NSS Allowance	-	-	-	-	-	NSS Allowance	-	-	-	-	-
0	4,039.51	39,902,280	1,038,154	6,278,625	4,437,943	51,657,002	0	4,039.51	41,115,911	1,076,308	6,460,178	4,510,096	41,115,911	1,076,308	6,460,178	4,510,096	52,000,545
Targeted Instructional Improvement Block Grant														132,598			
Home-to-School Transportation														210,945			
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET														<b>52,000,545</b>			
ECONOMIC RECOVERY TARGET PAYMENT														-			
LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)														<b>52,000,545</b>			
CHECK														<b>0</b>			

LCFF TARGET PLUS ERT (EXCLUDING TIIG & TRANSPORTATION)																	
LCFF ENTITLEMENT(EXCLUDING TIIG & TRANSPORTATION AI)																	
FUNDED PERCENTAGE																	
2021-22																	
ADA	BASE	GR SPAN	SUPP	CONC	TOTAL	ADA	BASE	GR SPAN	SUPP	CONC	TOTAL	ADA	BASE	GR SPAN	SUPP	CONC	TOTAL
Grades K-3	8,155	848	1,381	976	\$ 11,359.63	Grades K-3	8,155	848	1,381	976	\$ 11,359.63	Grades K-3	8,155	848	1,381	976	\$ 11,359.63
Grades 4-6	8,278	-	1,270	897	\$ 10,444.85	Grades 4-6	8,278	-	1,270	897	\$ 10,444.85	Grades 4-6	8,278	-	1,270	897	\$ 10,444.85
Grades 7-8	8,524	-	1,307	924	\$ 10,755.24	Grades 7-8	8,524	-	1,307	924	\$ 10,755.24	Grades 7-8	8,524	-	1,307	924	\$ 10,755.24
Grades 9-12	9,878	257	1,554	1,099	\$ 12,787.93	Grades 9-12	9,878	257	1,554	1,099	\$ 12,787.93	Grades 9-12	9,878	257	1,554	1,099	\$ 12,787.93
Subtract NSS	-	-	-	-	-	Subtract NSS	-	-	-	-	-	Subtract NSS	-	-	-	-	-
NSS Allowance	-	-	-	-	-	NSS Allowance	-	-	-	-	-	NSS Allowance	-	-	-	-	-
0	4,039.51	39,902,280	1,038,154	6,278,625	4,437,943	51,656,971	0	4,039.51	39,902,280	1,038,154	6,278,625	4,437,943	39,902,280	1,038,154	6,278,625	4,437,943	51,656,971
TOTAL COUNTY OFFICE TRANSFER \$														<b>733,899.30</b>			
Alternative Ed ADA														<b>2.48</b>			
Special Ed ADA														<b>53.64</b>			
TOTAL ICOE:														<b>58.12</b>			
TOTAL COUNTY OFFICE TRANSFER \$														<b>717,658.63</b>			
Doublecheck														<b>1.27</b>			
TOTAL COUNTY OFFICE TRANSFER \$														<b>16,240.67</b>			



# General Fund

2019-20 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	48,790,736.00	49,198,661.00	12,813,967.30	49,198,661.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	60,000.00	60,000.00	New
3) Other State Revenue		8300-8599	840,471.00	842,647.51	0.00	883,320.51	40,673.00	4.8%
4) Other Local Revenue		8600-8799	325,000.00	73,000.00	101,378.53	192,500.00	119,500.00	163.7%
5) TOTAL, REVENUES			49,956,207.00	50,114,308.51	12,915,345.83	50,334,481.51		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	21,990,376.93	21,366,054.82	5,937,281.76	21,493,039.72	(126,984.90)	-0.6%
2) Classified Salaries		2000-2999	6,189,352.62	6,225,258.29	1,897,083.52	6,310,151.94	(84,893.65)	-1.4%
3) Employee Benefits		3000-3999	9,606,707.92	8,822,251.54	2,549,357.78	9,391,143.41	(568,891.87)	-6.4%
4) Books and Supplies		4000-4999	2,962,345.00	2,680,554.70	509,632.38	2,786,948.08	(106,393.38)	-4.0%
5) Services and Other Operating Expenditures		5000-5999	3,823,921.99	3,859,710.67	1,396,054.80	3,958,485.68	(98,775.01)	-2.6%
6) Capital Outlay		6000-6999	1,711,691.00	1,711,691.00	865,296.12	1,730,771.00	(19,080.00)	-1.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	679,305.00	694,093.02	0.00	694,093.02	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(569,371.63)	(608,896.47)	(10,751.03)	(591,394.75)	(17,501.72)	2.9%
9) TOTAL, EXPENDITURES			46,394,328.83	44,750,717.57	13,143,955.33	45,773,238.10		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,561,878.17	5,363,590.94	(228,609.50)	4,561,243.41		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	3,845,000.00	3,845,000.00	0.00	3,845,000.00	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	(3,396,956.40)	(3,586,788.09)	0.00	(4,026,898.85)	(440,110.76)	12.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,241,956.40)	(7,431,788.09)	0.00	(7,871,898.85)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,680,078.23)	(2,068,197.15)	(228,609.50)	(3,310,655.44)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,092,932.81	11,092,932.81		11,092,932.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,092,932.81	11,092,932.81		11,092,932.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,092,932.81	11,092,932.81		11,092,932.81		
2) Ending Balance, June 30 (E + F1e)			7,412,854.58	9,024,735.66		7,782,277.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	40,655.30	40,655.30		40,655.30		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,297,199.28	8,909,080.36		7,666,622.07		
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,179,020.94	3,474,205.49	150,913.26	3,546,754.94	72,549.45	2.1%
3) Other State Revenue		8300-8599	3,465,748.97	6,235,862.65	130,244.26	4,414,596.02	(1,821,266.63)	-29.2%
4) Other Local Revenue		8600-8799	970,921.79	955,245.79	277,515.35	1,017,720.51	62,474.72	6.5%
5) TOTAL, REVENUES			7,615,691.70	10,665,313.93	558,672.87	8,979,071.47		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,502,647.16	2,566,113.34	749,451.62	2,727,620.81	(161,507.47)	-6.3%
2) Classified Salaries		2000-2999	1,622,106.05	1,713,669.09	513,309.45	1,698,350.82	15,318.27	0.9%
3) Employee Benefits		3000-3999	3,286,332.45	5,962,184.69	412,883.09	4,908,581.20	1,053,603.49	17.7%
4) Books and Supplies		4000-4999	1,252,605.32	1,514,406.53	209,920.87	1,982,660.56	(468,254.03)	-30.9%
5) Services and Other Operating Expenditures		5000-5999	1,317,499.58	1,369,516.82	491,525.27	1,526,289.74	(156,772.92)	-11.4%
6) Capital Outlay		6000-6999	417,838.52	692,321.21	156,403.16	424,595.15	267,726.06	38.7%
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	462,371.63	501,896.47	10,751.03	484,394.75	17,501.72	3.5%
9) TOTAL, EXPENDITURES			10,861,400.71	14,320,108.15	2,544,244.49	13,752,493.03		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,245,709.01)	(3,654,794.22)	(1,985,571.62)	(4,773,421.56)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	3,396,956.40	3,586,788.09	0.00	4,026,898.85	440,110.76	12.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,396,956.40	3,586,788.09	0.00	4,026,898.85		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			151,247.39	(68,006.13)	(1,985,571.62)	(746,522.71)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,902,875.06	1,902,875.06		1,902,875.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,902,875.06	1,902,875.06		1,902,875.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,902,875.06	1,902,875.06		1,902,875.06		
2) Ending Balance, June 30 (E + F1e)			2,054,122.45	1,834,868.93		1,156,352.35		
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			2,054,122.45	1,834,868.93		1,156,352.35		
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		

2019-20 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	48,790,736.00	49,198,661.00	12,813,967.30	49,198,661.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,179,020.94	3,474,205.49	150,913.26	3,606,754.94	132,549.45	3.8%
3) Other State Revenue		8300-8599	4,306,219.97	7,078,510.16	130,244.26	5,297,916.53	(1,780,593.63)	-25.2%
4) Other Local Revenue		8600-8799	1,295,921.79	1,028,245.79	378,893.88	1,210,220.51	181,974.72	17.7%
5) TOTAL, REVENUES			57,571,898.70	60,779,622.44	13,474,018.70	59,313,552.98		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	24,493,024.09	23,932,168.16	6,686,733.38	24,220,660.53	(288,492.37)	-1.2%
2) Classified Salaries		2000-2999	7,811,458.67	7,938,927.38	2,410,392.97	8,008,502.76	(69,575.38)	-0.9%
3) Employee Benefits		3000-3999	12,893,040.37	14,784,436.23	2,962,240.87	14,299,724.61	484,711.62	3.3%
4) Books and Supplies		4000-4999	4,214,950.32	4,194,961.23	719,553.25	4,769,608.64	(574,647.41)	-13.7%
5) Services and Other Operating Expenditures		5000-5999	5,141,421.57	5,229,227.49	1,887,580.07	5,484,775.42	(255,547.93)	-4.9%
6) Capital Outlay		6000-6999	2,129,529.52	2,404,012.21	1,021,699.28	2,155,366.15	248,646.06	10.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	679,305.00	694,093.02	0.00	694,093.02	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(107,000.00)	(107,000.00)	0.00	(107,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			57,255,729.54	59,070,825.72	15,688,199.82	59,525,731.13		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			316,169.16	1,708,796.72	(2,214,181.12)	(212,178.15)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	3,845,000.00	3,845,000.00	0.00	3,845,000.00	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			(3,845,000.00)	(3,845,000.00)	0.00	(3,845,000.00)		

2019-20 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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,528,830.84)	(2,136,203.28)	(2,214,181.12)	(4,057,178.15)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,995,807.87	12,995,807.87		12,995,807.87	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,995,807.87	12,995,807.87		12,995,807.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,995,807.87	12,995,807.87		12,995,807.87		
2) Ending Balance, June 30 (E + F1e)			9,466,977.03	10,859,604.59		8,938,629.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	40,655.30	40,655.30		40,655.30		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,054,122.45	1,834,868.93		1,156,352.35		
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	7,297,199.28	8,909,080.36		7,666,622.07		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

# Multi-year Projections



## SSC School District and Charter School Financial Projection Dashboard 2019-20 Adopted State Budget

This version of School Services of California, Inc. (SSC) Financial Projection Dashboard is based on the 2019-20 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
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
COLA at 3.26%	\$243	\$247	\$254	\$295
2019-20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$801	–	–	\$243
2019-20 Adjusted Base Grants	\$8,503	\$7,818	\$8,050	\$9,572
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

\*Average daily attendance (ADA)

LCFF FUNDING FACTORS					
Factors	2018-19	2019-20	2020-21	2021-22	2022-23
Department of Finance Gap Funding Percentage	100.00%	–	–	–	–
COLA <sup>1</sup>	3.70%	3.26%	3.00%	2.80%	3.16%

OTHER PLANNING FACTORS						
Factors		2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA <sup>2</sup>		2.71%	3.26%	3.00%	2.80%	3.16%
California CPI		3.62%	3.33%	3.14%	3.02%	3.13%
California Lottery	Unrestricted per ADA	\$164	\$153	\$153	\$153	\$153
	Restricted per ADA	\$66	\$54	\$54	\$54	\$54
Mandate Block Grant (District)	Grades K-8 per ADA	\$31.16	\$32.18	\$33.15	\$34.08	\$35.16
	Grades 9-12 per ADA	\$59.83	\$61.94	\$63.80	\$65.59	\$67.66
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$16.33	\$16.86	\$17.37	\$17.86	\$18.42
	Grades 9-12 per ADA	\$45.23	\$46.87	\$48.28	\$49.63	\$51.20
One-Time Discretionary Funds per ADA		\$184	–	–	–	–
Interest Rate for Ten-Year Treasuries		2.58%	2.35%	2.58%	2.60%	2.70%
CalPERS Employer Rate <sup>3</sup>		18.062%	19.721%	22.70%	24.60%	25.40%
CalSTRS Employer Rate <sup>4</sup>		16.28%	17.10%	18.40%	18.10%	18.10%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$67,000 <sup>5</sup>	0 to 300
The greater of 4% or \$67,000 <sup>5</sup>	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>2018-19 rate includes statutory COLA of 2.71% plus an augmentation of 0.99% for school districts and charter schools. County offices of education receive only the statutory COLA.

<sup>2</sup>Applies to Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education and Mandate Block Grant.

<sup>3</sup>California Public Employees' Retirement System (CalPERS) rate in 2019-20 is final; that rate as well as the rates in the following years are subsidized based on the adopted State Budget.

<sup>4</sup>California State Teachers' Retirement System (CalSTRS) rates for 2019-20 and beyond are subsidized based on the adopted State Budget.

<sup>5</sup>Rate adjusts upward to \$69,000 beginning in 2019-20.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	49,198,661.00	2.84%	50,593,802.00	2.78%	52,000,545.00
2. Federal Revenues	8100-8299	60,000.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	883,320.51	3.00%	909,820.13	2.80%	935,295.09
4. Other Local Revenues	8600-8799	192,500.00	0.00%	192,500.00	0.00%	192,500.00
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	(4,026,898.85)	0.00%	(4,026,898.85)	9.27%	(4,400,000.00)
6. Total (Sum lines A1 thru A5c)		46,307,582.66	2.94%	47,669,223.28	2.22%	48,728,340.09
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				21,493,039.72		21,758,346.64
b. Step & Column Adjustment				265,306.92		268,862.03
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	21,493,039.72	1.23%	21,758,346.64	1.24%	22,027,208.67
2. Classified Salaries						
a. Base Salaries				6,310,151.94		6,383,980.72
b. Step & Column Adjustment				73,828.78		74,692.57
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,310,151.94	1.17%	6,383,980.72	1.17%	6,458,673.29
3. Employee Benefits	3000-3999	9,391,143.41	5.91%	9,946,209.90	2.04%	10,149,036.86
4. Books and Supplies	4000-4999	2,786,948.08	3.14%	2,874,458.25	3.02%	2,961,266.89
5. Services and Other Operating Expenditures	5000-5999	3,958,485.68	3.14%	4,082,782.13	3.02%	4,206,082.15
6. Capital Outlay	6000-6999	1,730,771.00	3.14%	1,785,117.21	3.02%	1,839,027.75
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	694,093.02	2.86%	713,914.38	2.80%	733,899.30
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(591,394.75)	0.00%	(591,394.75)	0.00%	(591,394.75)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,845,000.00	-41.48%	2,250,000.00	-77.78%	500,000.00
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)		49,618,238.10	-0.84%	49,203,414.48	-1.87%	48,283,800.16
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(3,310,655.44)		(1,534,191.20)		444,539.93
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,092,932.81		7,782,277.37		6,248,086.17
2. Ending Fund Balance (Sum lines C and D1)		7,782,277.37		6,248,086.17		6,692,626.10
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	115,655.30		115,655.30		115,655.30
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				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,666,622.07		6,132,430.87		6,576,970.80
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		7,782,277.37		6,248,086.17		6,692,626.10

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,666,622.07		6,132,430.87		6,576,970.80
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)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	6,529.85				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
		7,673,151.92		6,132,430.87		6,576,970.80
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,546,754.94	0.00%	3,546,754.94	0.00%	3,546,754.94
3. Other State Revenues	8300-8599	4,414,596.02	3.00%	4,547,033.90	2.80%	4,674,350.85
4. Other Local Revenues	8600-8799	1,017,720.51	0.00%	1,017,720.51	0.00%	1,017,720.51
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	4,026,898.85	0.00%	4,026,898.85	9.27%	4,400,000.00
6. Total (Sum lines A1 thru A5c)		13,005,970.32	1.02%	13,138,408.20	3.81%	13,638,826.30
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,727,620.81		2,764,170.93
b. Step & Column Adjustment				36,550.12		
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	2,727,620.81	1.34%	2,764,170.93	0.00%	2,764,170.93
2. Classified Salaries						
a. Base Salaries				1,698,350.82		1,718,221.52
b. Step & Column Adjustment				19,870.70		20,103.19
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,698,350.82	1.17%	1,718,221.52	1.17%	1,738,324.71
3. Employee Benefits	3000-3999	4,908,581.20	3.21%	5,066,140.63	1.90%	5,162,544.95
4. Books and Supplies	4000-4999	1,982,660.56	3.14%	2,044,916.10	3.02%	2,106,672.57
5. Services and Other Operating Expenditures	5000-5999	1,526,289.74	3.14%	1,574,215.24	3.02%	1,621,756.54
6. Capital Outlay	6000-6999	424,595.15	-60.41%	168,118.20	3.02%	173,195.37
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	484,394.75	0.00%	484,394.75	0.00%	484,394.75
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)		13,752,493.03	0.49%	13,820,177.37	1.67%	14,051,059.82
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(746,522.71)		(681,769.17)		(412,233.52)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,902,875.06		1,156,352.35		474,583.18
2. Ending Fund Balance (Sum lines C and D1)		1,156,352.35		474,583.18		62,349.66
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		473,898.85		10,938.74
b. Restricted	9740	1,156,352.35		684.33		51,410.92
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)		1,156,352.35		474,583.18		62,349.66

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	49,198,661.00	2.84%	50,593,802.00	2.78%	52,000,545.00
2. Federal Revenues	8100-8299	3,606,754.94	-1.66%	3,546,754.94	0.00%	3,546,754.94
3. Other State Revenues	8300-8599	5,297,916.53	3.00%	5,456,854.03	2.80%	5,609,645.94
4. Other Local Revenues	8600-8799	1,210,220.51	0.00%	1,210,220.51	0.00%	1,210,220.51
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)		59,313,552.98	2.52%	60,807,631.48	2.56%	62,367,166.39
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				24,220,660.53		24,522,517.57
b. Step & Column Adjustment				301,857.04		268,862.03
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	24,220,660.53	1.25%	24,522,517.57	1.10%	24,791,379.60
2. Classified Salaries						
a. Base Salaries				8,008,502.76		8,102,202.24
b. Step & Column Adjustment				93,699.48		94,795.76
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,008,502.76	1.17%	8,102,202.24	1.17%	8,196,998.00
3. Employee Benefits	3000-3999	14,299,724.61	4.98%	15,012,350.53	1.99%	15,311,581.81
4. Books and Supplies	4000-4999	4,769,608.64	3.14%	4,919,374.35	3.02%	5,067,939.46
5. Services and Other Operating Expenditures	5000-5999	5,484,775.42	3.14%	5,656,997.37	3.02%	5,827,838.69
6. Capital Outlay	6000-6999	2,155,366.15	-9.38%	1,953,235.41	3.02%	2,012,223.12
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	694,093.02	2.86%	713,914.38	2.80%	733,899.30
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(107,000.00)	0.00%	(107,000.00)	0.00%	(107,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,845,000.00	-41.48%	2,250,000.00	-77.78%	500,000.00
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)		63,370,731.13	-0.55%	63,023,591.85	-1.09%	62,334,859.98
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(4,057,178.15)		(2,215,960.37)		32,306.41
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,995,807.87		8,938,629.72		6,722,669.35
2. Ending Fund Balance (Sum lines C and D1)		8,938,629.72		6,722,669.35		6,754,975.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	115,655.30		589,554.15		126,594.04
b. Restricted	9740	1,156,352.35		684.33		51,410.92
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	7,666,622.07		6,132,430.87		6,576,970.80
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,938,629.72		6,722,669.35		6,754,975.76

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,666,622.07		6,132,430.87		6,576,970.80
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	6,529.85		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		7,673,151.92		6,132,430.87		6,576,970.80
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.11%		9.73%		10.55%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):						
<b>2. Special education pass-through funds</b>						
(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
<b>2. District ADA</b>						
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)						
		0.00		0.00		0.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		63,370,731.13		63,023,591.85		62,334,859.98
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)		63,370,731.13		63,023,591.85		62,334,859.98
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,168,536.56		3,151,179.59		3,116,743.00
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		69,000.00		69,000.00		69,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,168,536.56		3,151,179.59		3,116,743.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

# 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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,828,132.23		1,828,132.23
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	795,081.63		795,081.63
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,130,137.50		1,130,137.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	110,877.42		110,877.42
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	23,900.00		23,900.00
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	3,888,128.78	0.00	3,888,128.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	231,400.00		231,400.00
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	231,400.00	0.00	231,400.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	4,119,528.78	0.00	4,119,528.78
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,677,589.60		1,677,589.60
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	183,284.59		183,284.59
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	831,379.26		831,379.26
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	77,000.00		77,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	18,400.00		18,400.00
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	2,787,653.45	0.00	2,787,653.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	154,700.00		154,700.00
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	154,700.00	0.00	154,700.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	2,942,353.45	0.00	2,942,353.45
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									540,212.33
										3,482,565.78

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
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
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	183,284.59		183,284.59
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	86,288.42		86,288.42
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00		60,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	11,900.00		11,900.00
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	341,473.01	0.00	341,473.01
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	341,473.01	0.00	341,473.01
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)									540,212.33
	TOTAL COSTS									1,338,541.78
										2,220,227.12

\* 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
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,620,882.35		1,620,882.35
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	709,398.14		709,398.14
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,105,336.45		1,105,336.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	82,372.77		82,372.77
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	31,826.41		31,826.41
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	3,549,816.12	0.00	3,549,816.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	238,236.78		238,236.78
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)	717,817.82								717,817.82
	Total Indirect Costs	717,817.82	0.00	0.00	0.00	0.00	0.00	238,236.78	0.00	3,788,052.90
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	3,788,052.90	0.00	3,788,052.90
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	150,453.95		150,453.95
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	521,033.56		521,033.56
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	251,689.80		251,689.80
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	22,277.30		22,277.30
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	5,372.43		5,372.43
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	950,827.04	0.00	950,827.04
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	78,633.39		78,633.39
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	78,633.39	0.00	78,633.39
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,029,460.43	0.00	1,029,460.43
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									374,720.43
										654,740.00

First Interim  
Special Education Maintenance of Effort  
2019-20 Projected Expenditures vs. Actual Comparison Year  
2018-19 Actual Expenditures by LEA (LA-1)

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
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,470,428.40		1,470,428.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	188,364.58		188,364.58
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	853,646.65		853,646.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	60,095.47		60,095.47
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	26,453.98		26,453.98
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	2,598,989.08	0.00	2,598,989.08
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	159,603.39		159,603.39
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)							0.00		0.00
	Total Indirect Costs	717,817.82								717,817.82
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	159,603.39	0.00	159,603.39
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	0.00	0.00	0.00	0.00	0.00	0.00	2,758,592.47	0.00	2,758,592.47
	TOTAL COSTS									374,720.43
										3,133,312.90
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
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	188,364.58		188,364.58
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	80,514.85		80,514.85
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	43,657.03		43,657.03
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	15,575.55		15,575.55
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	328,112.01	0.00	328,112.01
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	328,112.01	0.00	328,112.01
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									374,720.43
	TOTAL COSTS									1,066,686.13
										1,769,518.57

\* 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 2019-20 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 Award - Resource 3310)	_____	_____
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 and 3315)	<u>0.00</u> (b)	

<b>If (b) is greater than (a).</b>		
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).	_____	_____

<b>If (b) is less than (a).</b>		
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 2019-20	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	4,119,528.78		
b. Less: Expenditures paid from federal sources	636,963.00		
c. Expenditures paid from state and local sources	3,482,565.78	3,851,130.72	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,851,130.72	
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	3,482,565.78	3,851,130.72	(368,564.94)

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 2019-20	Comparison Year FY 2018-19	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	4,119,528.78		
b. Less: Expenditures paid from federal sources	636,963.00		
c. Expenditures paid from state and local sources	3,482,565.78	3,851,130.72	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,851,130.72	
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	3,482,565.78	3,851,130.72	
d. Special education unduplicated pupil count	348.00	329.00	
e. Per capita state and local expenditures (A2c/A2d)	10,007.37	11,705.56	(1,698.19)

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**

	Projected Exps. FY 2019-20	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	2,220,227.12	1,769,518.57	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,769,518.57	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,220,227.12	1,769,518.57	450,708.55

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.

	Projected Exps. FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	2,220,227.12	1,769,518.57	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,769,518.57	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,220,227.12	1,769,518.57	
b. Special education unduplicated pupil count	348	329	
c. Per capita local expenditures (B2a/B2b)	6,379.96	5,378.48	1,001.48

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

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SELPA: (??)  
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	4,119,528.78		
b. Less: Expenditures paid from federal sources	636,963.00		
c. Expenditures paid from state and local sources	3,482,565.78	3,851,130.72	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,851,130.72	
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	3,482,565.78	3,851,130.72	(368,564.94)

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 2019-20	Comparison Year FY 2018-19	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	4,119,528.78		
b. Less: Expenditures paid from federal sources	636,963.00		
c. Expenditures paid from state and local sources	3,482,565.78	3,851,130.72	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,851,130.72	
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	3,482,565.78	3,851,130.72	
d. Special education unduplicated pupil count	348.00	329.00	
e. Per capita state and local expenditures (A2c/A2d)	10,007.37	11,705.56	(1,698.19)

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**

	Projected Exps.	Comparison Year	Difference
	FY 2019-20	FY 2018-19	
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	2,220,227.12	1,769,518.57	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,769,518.57	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,220,227.12	1,769,518.57	450,708.55

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.

	Projected Exps.	Comparison Year	Difference
	FY 2019-20	FY 2018-19	
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	2,220,227.12	1,769,518.57	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,769,518.57	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,220,227.12	1,769,518.57	
b. Special education unduplicated pupil count	348	329	
c. Per capita local expenditures (B2a/B2b)	6,379.96	5,378.48	1,001.48

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

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