

Central Union High  
School District

2017-2018

2<sup>nd</sup> Interim Report



*Central Union High School District*  
**Second Interim Report 2017-2018**  
**March 13, 2018**



# Central Union High School District

## Second Interim Report 2017-18

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

### **Second 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, with the release of the proposed 2018-19 Budget, the Governor plans to increase on-going education funding that will close all of the remaining Local Control Funding Formula (LCFF) gap. Other than a Cost of Living Allowance (COLA) adjustment or ADA increases, the LCFF revenue will not increase now that the LCFF gap will be fully funded. Additionally, the Governor increased the 2017-18 LCFF gap funding from 43.19% to 44.97%.

The Governor's 2017-18 State Budget provided an additional \$3.8 billion for education based on unanticipated State revenues for 2015-16, 2016-17 and additional projected revenues for 2017-18. With adjustment made to the 2017-18 State Budget, the Budget will now provide \$75.2 billion for education which is up from \$71.4 billion in 2016-17. As part of this additional funding, the Governor provided

another round of one-time funds for discretionary purposes. The \$877 million of one-time funds will be distributed based on Average Daily Attendance (ADA). An issue not addressed in the State Budget is the continued concern of increased retirement costs for CalSTRS/CalPERS.

### **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 75.69%. This is our current three year average of unduplicated students which included our October CALPADS enrollment snapshot on October 4, 2017. The District will certify the final count on December 15, 2017.

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 updated gap funding of 44.97 for 2017-18 was part of the Governor's January 2018-19 Budget release. 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 22.34%. The targeted funding estimated for Supplemental and Concentration Grant Funding in 2017-18 is \$7.8 million.

### **Enrollment/Attendance - History and Projections**

The most significant characteristic for determining a district's State revenue is the calculation of the average number of students in attendance on a daily basis through the school year. The State does not pay the District for enrollment but on actual student attendance. The District will not receive Local Control Funding Formula revenue unless the student attends school. The October 4, 2017 CALPADS enrollment snapshot is 4,189. The District's enrollment for 2016-2017 was 4,119. This is an enrollment increase of 70 student or 1.7%.

ADA (average daily attendance) is the most important part of the District's income as this funding accounts for **96.3%** 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 **\$425,000**. The District's ADA percentage to enrollment for 2016-17 was **95.38%**. The 2016-17 State-wide ADA percentage for High School Districts was **94.05%**.

The projected ADA for 2017-18 is based on using a four year average attendance percentage times our 2017-18 CALPADS enrollment figure of 4,189. Although our current enrollment count is higher than last year, the District will continue to budget State LCFF funding based on prior year's (2016-17) P-2 ADA of 3,928.80. 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 4,189 enrollment figure with projected ADA at 3,976.17.

**Table 1**

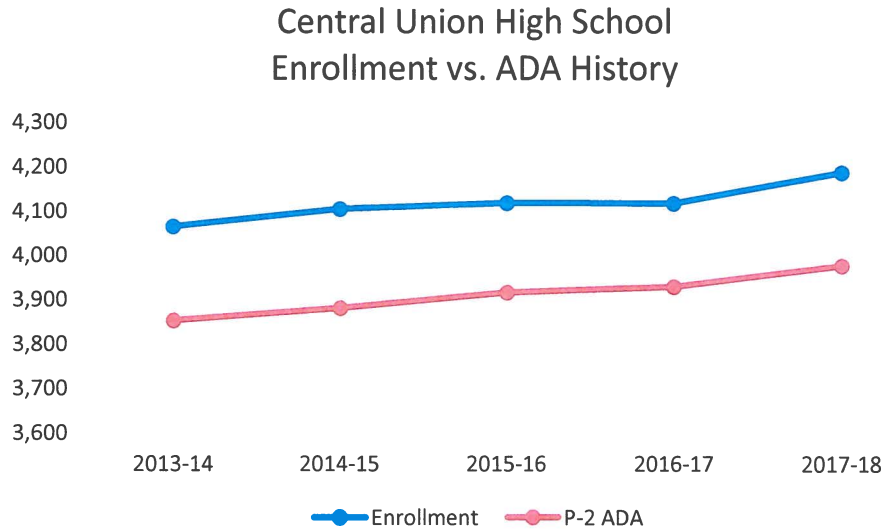


Table 2 below is the same ADA-to –Enrollment history that provides information on a year by year basis for the District. As mentioned above, the District will use the 2016-17 P-2 ADA for State Aid funding until the actual 2017-18 P-2 has been determined. The table below includes the certified CALPADS enrollment count for 2017-18.

**Table 2**

	2012-13	2013-14	2014-15	2015-16	2016-17	10/4/2017
<b>CALPADS Enrollment (October Snapshot)</b>	4,104	4,066	4,106	4,120	4,119	4,189
<b>Change in Enrollment</b>	48	(38)	40	14	(1)	70
<b>Percentage Change</b>	1.18%	-0.93%	0.98%	0.34%	-0.02%	1.70%

	2012-13	2013-14	2014-15	2015-16	2016-17	Proj. w/4 yr Avg. 2017-18
<b>P-2 Actual Attendance</b>	3,897.91	3,852.10	3,880.28	3,916.18	3,928.80	3,976.17
<b>Change in ADA Attendance P/Y</b>	62	(46)	28	36	13	47
<b>Percentage Change</b>	1.61%	-1.18%	0.73%	0.93%	0.32%	1.21%

<b>P-2 Actual Attendance as a % of CALPADS Enrollment</b>	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	94.98%	94.74%	94.50%	95.05%	95.38%	94.92%

## **SECOND INTERIM 2017-2018 - VARIANCE REPORT**

*The Central Union High School District's Second Interim Report is based on actual revenues and expenses through the fiscal period ending January 31, 2018. The variance analysis compares updated revised projected budget information through June 30, 2018 against budget data from the First Interim Report presented and approved by the Board of Trustees on December 12, 2017.*

### **UNRESTRICTED GENERAL FUND**

#### **REVENUE VARIANCE**

1. LCFF funding increased by \$55,908 or 0.13%. This increase is attributed to updating the District's Local Control Funding Formula calculator with the updated gap funding percentage from 43.19% to 44.97%.
2. Federal Revenues increased by \$18,582 or 37.2%. This increase is due to updating the projected Medi-Cal Administrative Activities (MAA) re-imbusement that the District anticipates receiving for 2017-18.
3. Other State Revenues and Local revenue remained constant.

*Overall Unrestricted Revenues increased by \$74,490 or 0.17%*

#### **EXPENDITURE VARIANCE**

1. Certificated Salaries increased by \$937,827 or 4.9% compared to the First Interim Budget. The increase is primarily due to salary adjustments/retroactivity salary payments based on the 2017-18 negotiation settlements with ECSTA.
2. Classified Salaries decreased by <\$10,481> or -0.2%. This decrease is attributable to minor budget adjustments to classified salaries.
3. Employee Benefits increased by \$259,423 or 3.3%. The budget was updated to include adjustments for the negotiated certificated salary increases.
4. Books and Supplies increased by \$9,338 or 0.4%. The slight increase is primarily due to budget modifications for Athletics, costs associated with the senior picnic, and adjustment in the Local Control Accountability Plan.
5. Services and Other Operating Expenses increased by \$125,835 or 3.7%. The budget was increased to accommodate increased cost in Transportation vehicle repairs, Athletic travel, LCAP adjustments, electricity cost increases for the new IT Building and the inclusion of the AssetWorks, Inc. service agreement to inventory and account for the District's fixed assets.
6. Capital Outlay decreased by \$6,543 or 1.0%. This decrease was due to a budget adjustment of shifting budget amounts to Supplies and Services categories for the DOHS Diner.
7. Other Outgo decreased by <\$2,605> or -0.4%. This is due to an adjustment to the students generating "District of Resident" funds for ICOE.
8. Transfers of Indirect Cost increased \$6,086 or 1.2%. This increase is a result of minor adjustments to programs based on projected expenditures.

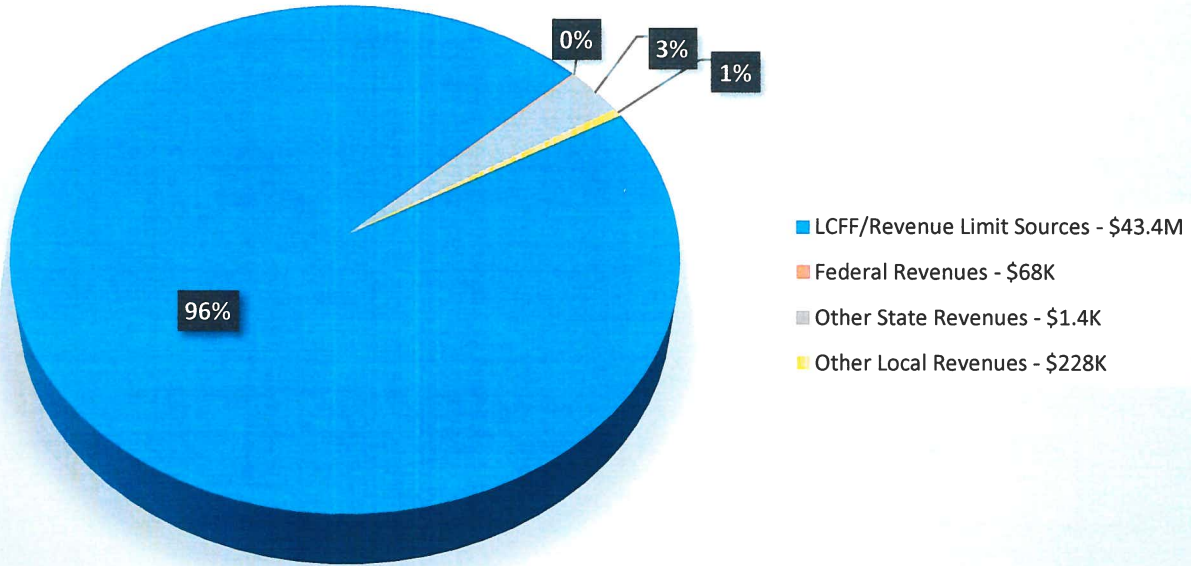
*Overall Unrestricted Expenditures increased by \$1,306,708 or 3.3%*

Other Financial Sources/Uses category increased by \$10,000 or 0.2%. This increase is based on increasing the contribution to Cafeteria Fund to assist with the purchase of the new Point of Service equipment and software.

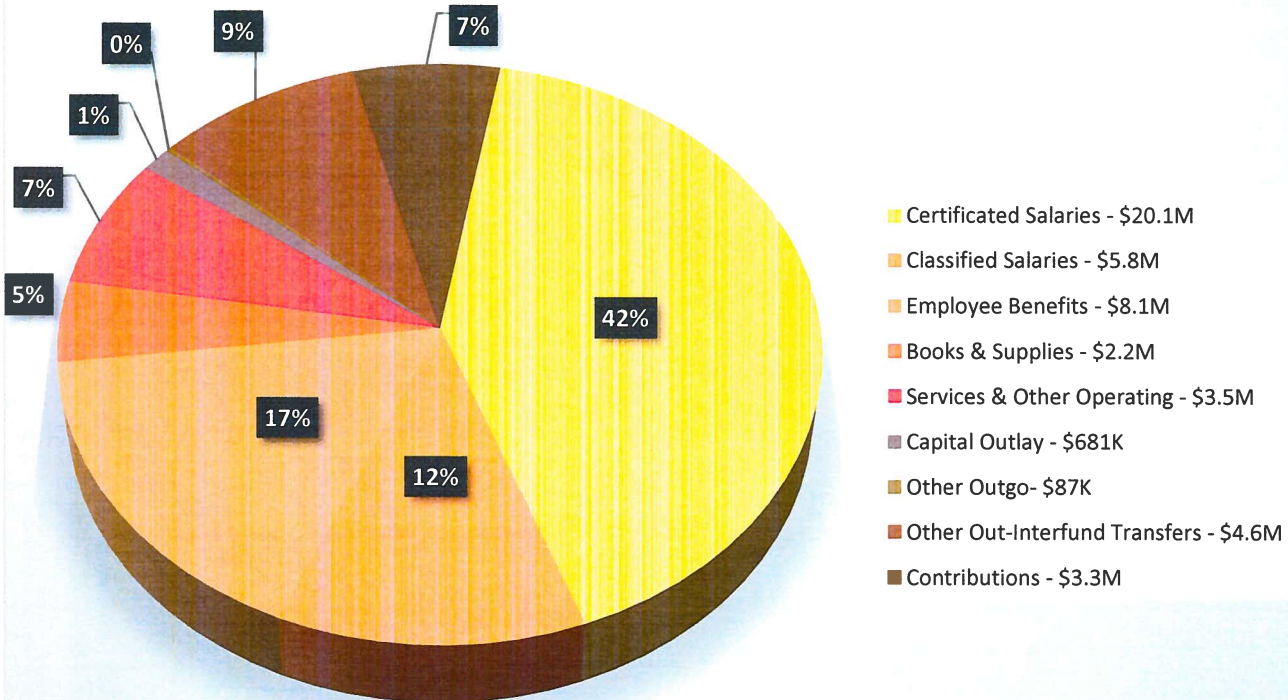
The Contributions category also increased by \$92,723 based on additional budgeted expenditure in Special Education and the Routine Restricted Maintenance account.

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.

### 2017-18 Unrestricted General Fund Revenue



### 2017-18 Unrestricted General Fund Expenditures



## RESTRICTED GENERAL FUND

### REVENUE VARIANCE

1. Federal revenues increased by \$22,571 or 0.8%. This minor increase is due to updating program revenue budgets based on the latest award letters. Basically, Migrant Ed., Title I and Title III funding information.
2. Other State revenues decrease by \$1,001 or 0.02%. A minor adjustment was made to budgeted carry-over revenue for California Health Science Capacity Building Project.
3. Other Local revenue remained constant. No changes.

*Overall, Restricted Revenues increased by \$21,569 or 0.25%*

### EXPENDITURE VARIANCE

1. Certificated Salaries increased by \$92,080 or 3.4%. The increase is primarily due to salary adjustments/retroactivity salary payments based on the 2017-18 negotiation settlements with ECSTA.
2. Classified Salaries increase by \$16,700 or 1.0%. This increase is predominantly due to increases in budgeted Special Education hourly services.
3. Employee Benefits increase by \$15,017 or 0.5%. The budget was updated to include the adjustments for negotiated certificated salary increases as noted above.
4. Books and Supplies decreased by \$22,775 or -1.3%. The decrease is primarily due to an adjustment to budgeted CTE Incentive Grant and College Readiness Block Grant expenditures.
5. Services and Other Operating Expenses increased by \$13,413 or 1.0%. This increase is due to adding projected expenditures to College Readiness and Teacher Quality Grant budgets.
6. Capital Outlay decreased by <\$5,276> or -0.76%. This decrease is specifically due to a downward adjustment to the CTEIG Program expenditures in this category.
7. Other Outgo - budget is constant. No changes.
8. Other Outgo Transfers of Indirect Cost increased by \$5,584 or 1.4%. This increase is a result of anticipated increase in Restricted program expenditures.

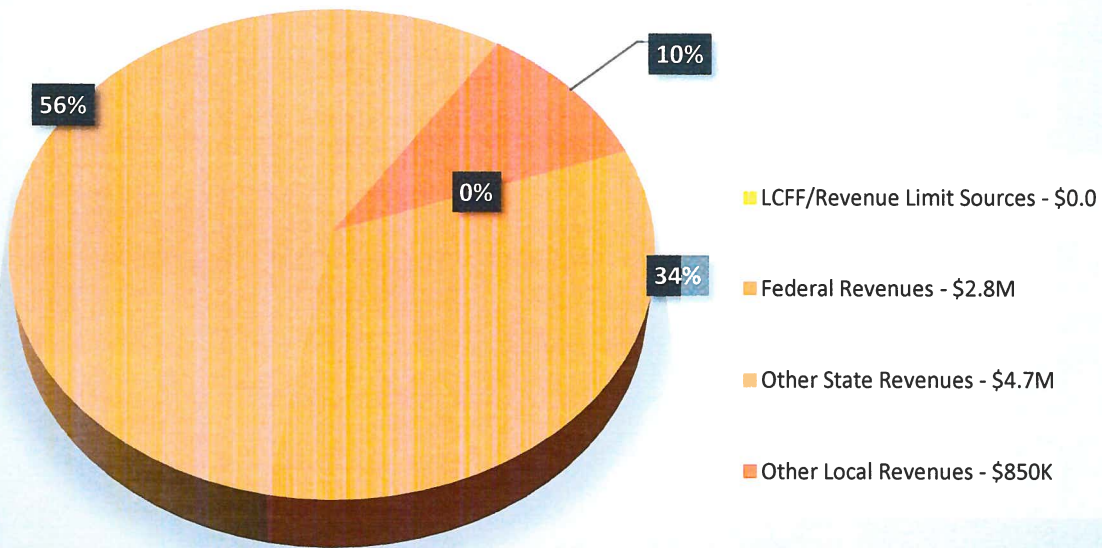
*Overall Restricted Expenditures increased by \$114,743 or 0.95%*

Contributions to the Restricted budget increased by \$92,723 or 2.9%. This is based on additional budgeted expenditure in Special Education and the Routine Restricted Maintenance.

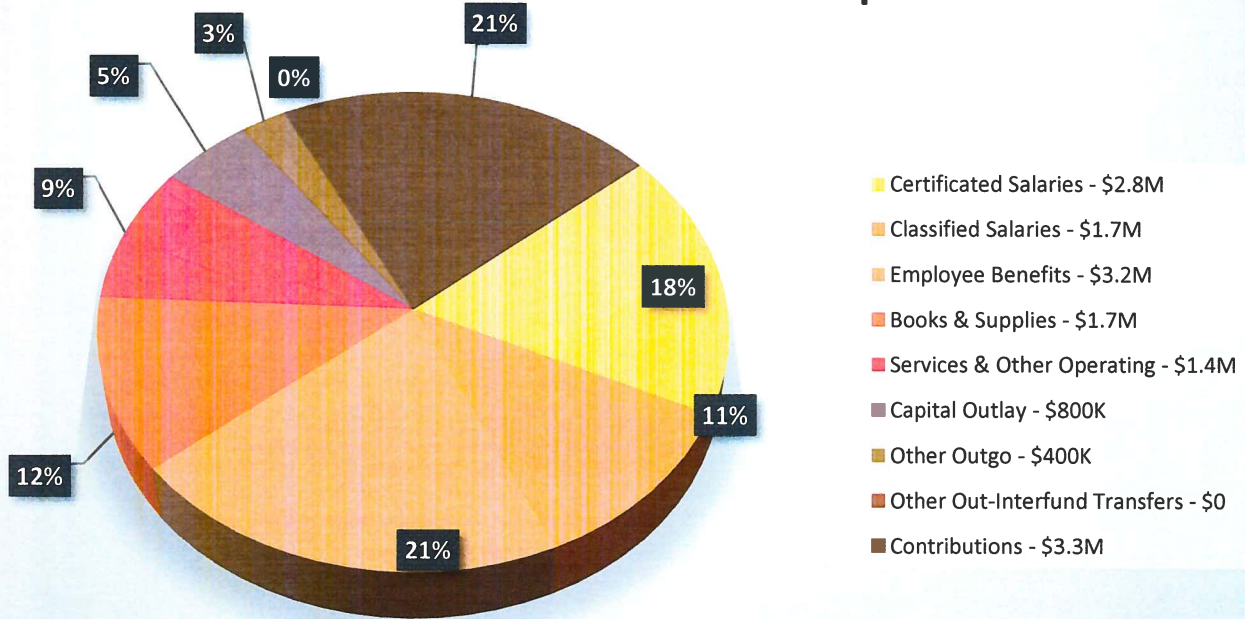


The following pie charts are illustrations of each revenue source and expenditure category by amount and percentage as part of the Total Restricted General Fund Budget.

### 2017-18 Restricted General Fund Revenues



### 2017-18 Restricted General Fund Expenditures



## **RESERVES**

At this time, the District is projecting a decrease in the Unrestricted General Fund reserves by <\$3,409,830> for 2017-2018. The District is also anticipating a deficit in the Restricted Ending Fund Balance by <\$520,964>. The total General Fund Ending Fund Balance projected at June 30, 2018 is \$10,845,627 for which \$775,591 is designated as Restricted Ending Fund Balance.

## **MULTIYEAR FINANCIAL PROJECTION**

The 2017-18 Multi-Year Projection (MYP) for the Second Interim Report reflects that the district will be able to maintain the minimum 3% Reserve for Economic Uncertainty through 2019-20. Any negotiated salary increases, health and benefit increases and any other possible 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 of ongoing costs that are currently in place.

### **General Fund (01) Multiyear Financial Projection Summary:**

<b>Components</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Revenues	\$ 53,480,728	\$ 55,627,236	\$ 57,226,290
Expenses	\$ 57,411,524	\$ 57,590,149	\$ 58,100,059
Excess/(Deficit)	<b>\$ (3,930,795)</b>	<b>\$ (1,962,914)</b>	<b>\$ (1,939,517)</b>
Beginning Balance	\$ 14,776,422	\$ 10,845,627	\$ 8,882,713
Ending Balance	\$ 10,845,627	\$ 8,882,713	\$ 8,008,944
GF (01) Unrestricted Reserves	17.4%	15.0%	13.4%

Currently, it is projected that the District will have a deficit in the next two years. A major factor to consider that will affect these future balances would be the elimination of one-time discretionary fund revenues and Mandated Cost Reimbursement dollars (\$806,385). Although the Governor is proposing to provide one-time dollars for 2018-19, the District, at this time, is not budgeting these funds for 2018-19 and beyond. Additionally, expenditures in the out years include the STRS and PERS percentage increases which are estimated to be \$629,641 and \$523,870 for 2018-19 and 2019-20, respectively. The District's projection for 2018-19 will be revisited once the Governor's May Revised Budget is released in May 2018. At that time, budget modifications, if necessary or required, will be made and included with the District's July 1 Budget.

## **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 tempt the Legislature to spend more. In the interim, we must continue to be prudent as the Local Control Funding Formula is proposed to be fully funded in 2018-19.

# 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: \_\_\_\_\_  
District Superintendent or Designee

Date: March 13, 2018

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: March 13, 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: Merritt Merten

Telephone: 760-336-4503

Title: Fiscal Services Supervisor

E-mail: mmerten@cuhsd.net

ADA

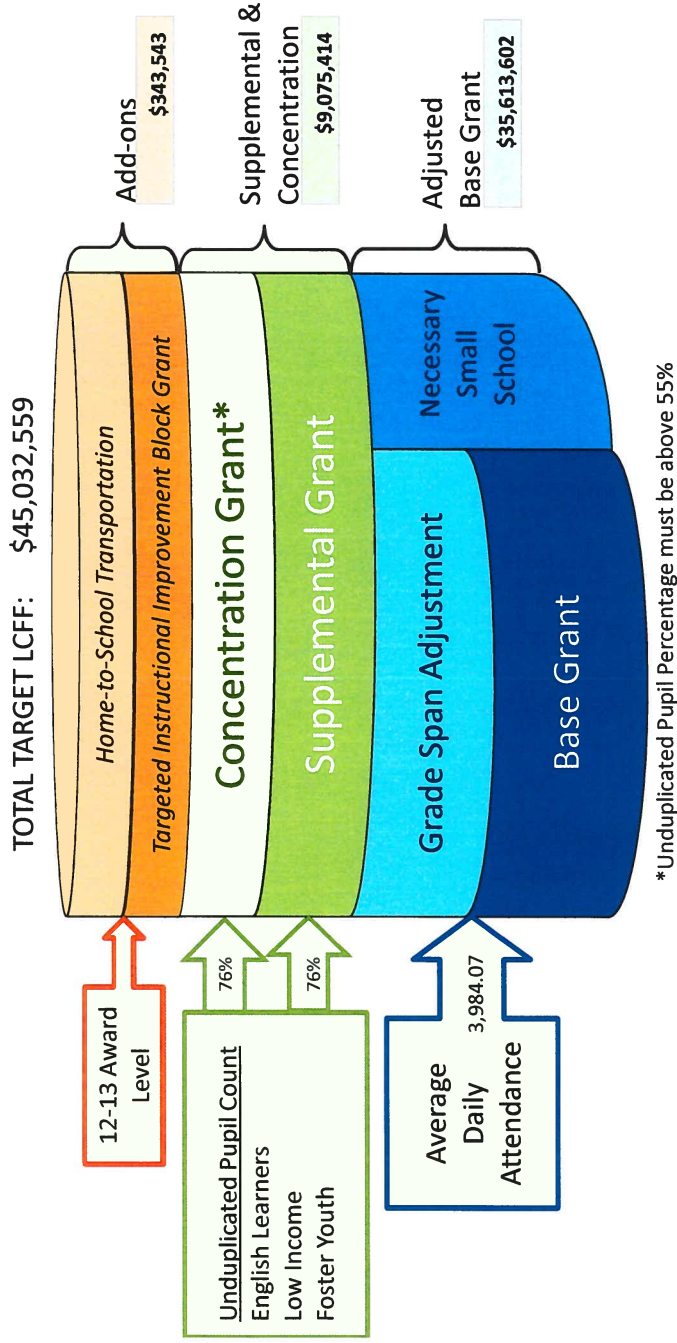
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<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)	3,928.80	3,928.80	3,928.80	3,928.80	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)	0.00	0.00	0.00	0.00	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>	3,928.80	3,928.80	3,928.80	3,928.80	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	8.86	8.86	8.86	8.86	0.00	0%
b. Special Education-Special Day Class	43.68	43.68	43.68	43.68	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	2.73	2.73	2.73	2.73	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation 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>	55.27	55.27	55.27	55.27	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,984.07	3,984.07	3,984.07	3,984.07	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

### Components of LCFF Target Entitlement

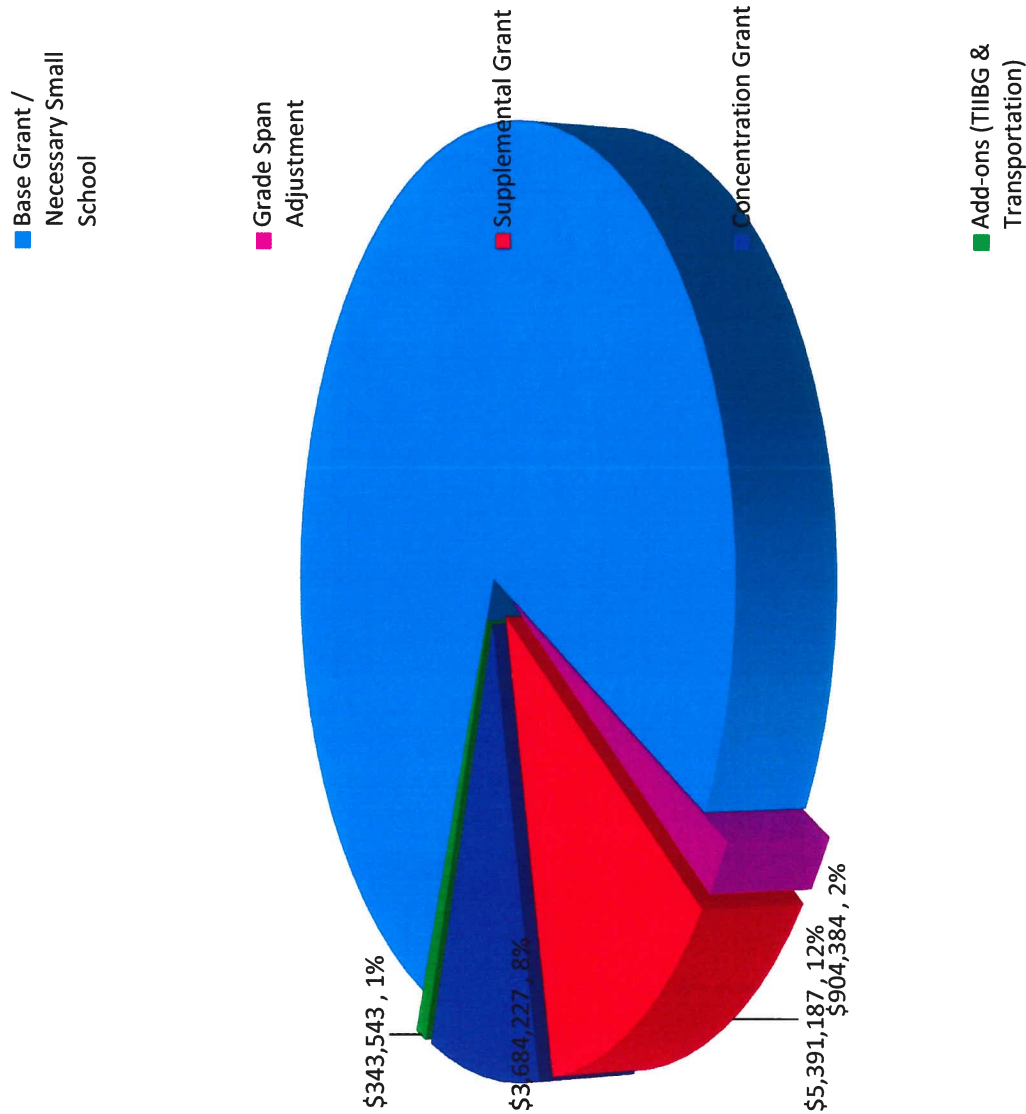
	2017-18
Base Grant / Necessary Small School	\$ 3,984.07 ADA
Grade Span Adjustment	\$ 34,709,218
Supplemental Grant	\$ 904,384
Concentration Grant	\$ 5,391,187 76%
Add-ons (TIIBG & Transportation)	\$ 3,684,227 76%
<b>Total</b>	<b>\$ 45,032,559</b>

Change the fiscal year here to update all of the charts and graphics on this page





2017-18



### 2017-18 Funding Components

Component	Target	Floor	Funded
Base + Grade Span Adj.	\$ 35,613,602		
Supplemental & Concentration	\$ 9,075,414		
Revenue Limit / Necessary Small School	\$ -		
Categoricals	\$ 4,098,559		
TIIG + Transp.	\$ 343,543	\$ 343,543	
PY Gap	\$ 13,606,874		
Floor		\$ 42,194,074	
CY Gap		\$ 1,276,467	

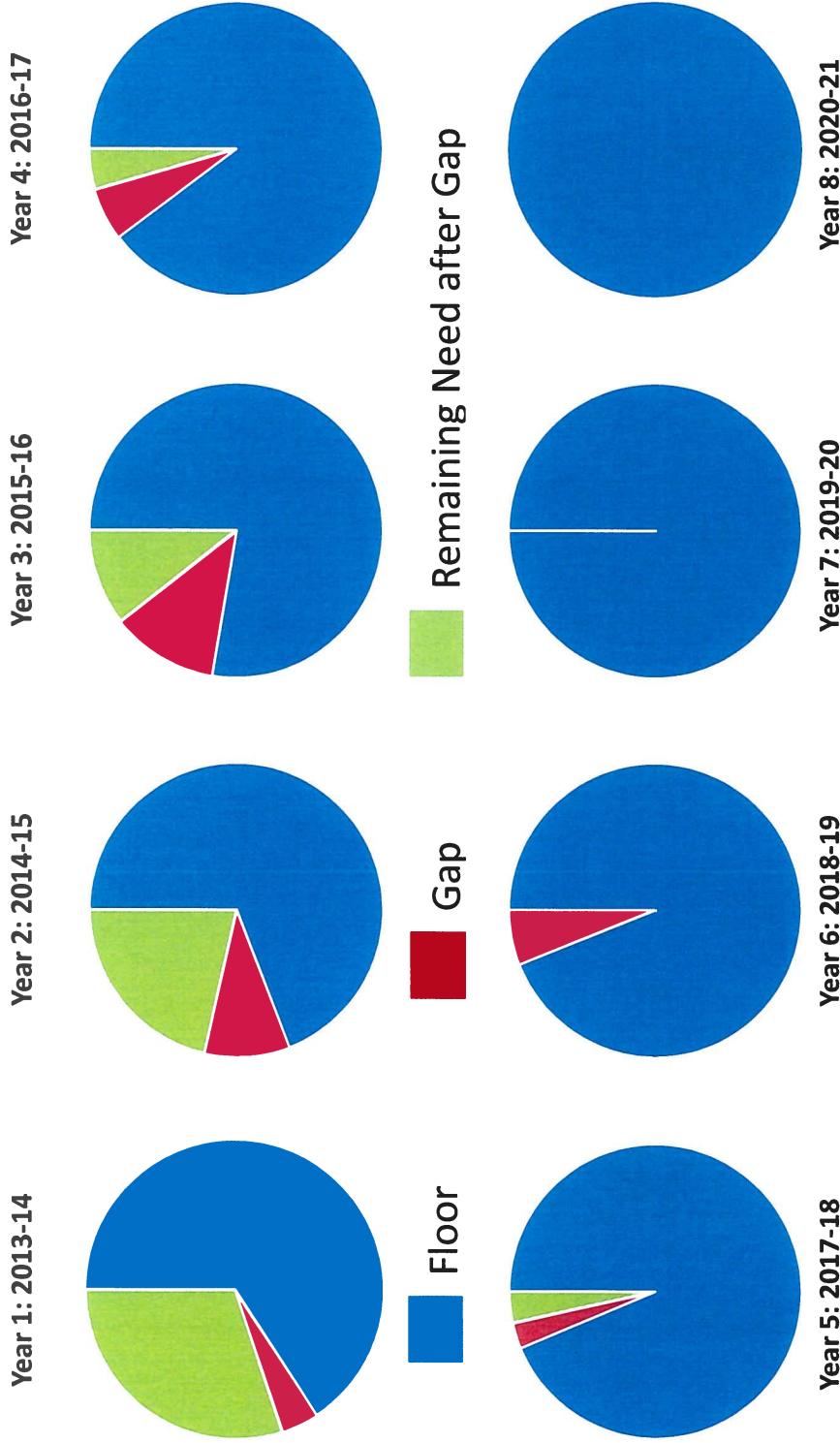
### 2017-18



### Summary of Funding

	Year 1 2013-14	Year 2 2014-15	Year 3 2015-16	Year 4 2016-17	Year 5 2017-18	Year 6 2018-19
Target	\$ 43,490,355	\$ 43,879,751	\$ 44,273,731	\$ 44,183,111	\$ 45,032,559	\$ 46,262,292
Floor	28,628,350	30,371,614	34,375,955	39,654,707	42,194,074	43,470,530
Remaining Need (before Gap)	14,862,005	13,508,137	9,897,776	4,528,404	2,838,485	2,791,762
Current Year Gap Funding	1,783,693	4,074,076	5,202,035	2,539,384	1,276,467	2,791,762
Remaining Need after Gap (informational only)	13,078,312	9,434,061	4,695,741	1,989,020	1,562,018	-

**Local Progress Towards Full LCFF Implementation:  
 Central Union High**



	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Target	\$ 43,490,355	\$ 43,879,751	\$ 44,273,731	\$ 44,183,111	\$ 45,032,559	\$ 46,262,292
Less: add-ons (TIIG, Transp.)	343,543	343,543	343,543	343,543	343,543	343,543
Target less add-ons	\$ 43,146,812	\$ 43,536,208	\$ 43,930,188	\$ 43,839,568	\$ 44,689,016	\$ 45,918,749
Floor & Gap	\$ 30,412,043	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 43,470,541	\$ 46,262,292
Less: add-ons (TIIG, Transp.)	343,543	343,543	343,543	343,543	343,543	343,543
Floor & Gap less add-ons	\$ 30,068,500	\$ 34,102,147	\$ 39,234,447	\$ 41,850,548	\$ 43,126,998	\$ 45,918,749
<b>Funding Ratio</b>	<b>69.69%</b>	<b>78.33%</b>	<b>89.31%</b>	<b>95.46%</b>	<b>96.50%</b>	<b>100.00%</b>

Central Union High (63115) - 17/18 Second Interim Report

LOCAL CONTROL FUNDING FORMULA

Target Funding	\$ 43,490,355	\$ 43,879,751	\$ 44,273,731	\$ 44,183,111	\$ 45,032,559	\$ 46,262,292
Adjusted Base Grant	34,473,048	34,714,271	34,987,407	35,063,800	35,613,602	36,506,033
Supplemental Funding	5,186,815	5,248,103	5,304,091	5,262,375	5,391,187	5,557,679
Concentration Funding	3,486,949	3,573,834	3,638,690	3,513,393	3,684,227	3,855,037
Add-ons (TIIG, Transp.)	343,543	343,543	343,543	343,543	343,543	343,543

Component Allocation During Phase-In

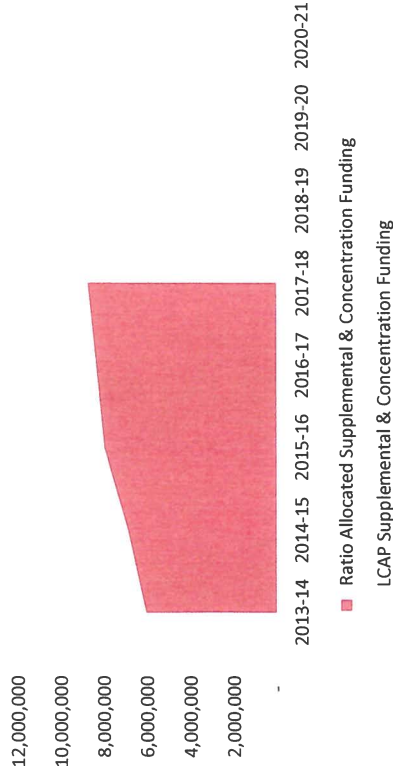
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Phase-in Funding	\$ 30,412,043	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 43,470,541	\$ 46,262,292
<b>Ratio* Allocated Components:</b>						
Adjusted Base Grant	\$ 24,023,857	\$ 27,191,876	\$ 31,247,569	\$ 33,472,940	\$ 34,368,797	\$ 36,506,033
Supplemental Funding	3,614,630	4,110,867	4,737,132	5,023,619	5,202,748	5,557,679
Concentration Funding	2,430,013	2,799,403	3,249,747	3,353,989	3,555,452	3,855,037
Add-ons (TIIG, Transp.)	343,543	343,543	343,543	343,543	343,543	343,543
Ratio Allocated Supplemental & Concentration Funding	6,044,643	7,986,878	8,377,608	8,758,200	9,412,716	100.00%
Ratio Allocated Supplemental & Concentration Funding Change	865,628	1,076,607	390,729	380,593	654,516	

LCAP Percentage to Increase or Improve Services Allocated Components:

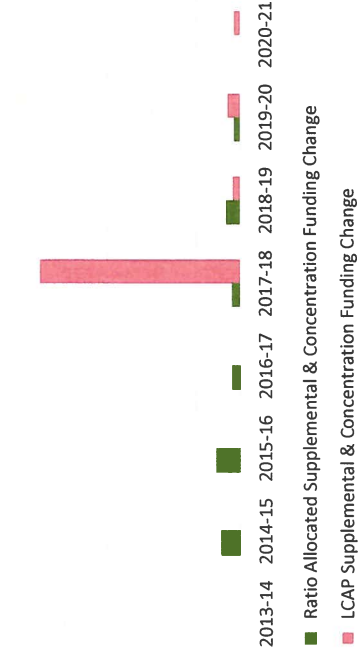
Adjusted Base Grant	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 34,395,127	\$ 36,849,576
LCAP Supplemental & Concentration Funding	343,543	343,543	343,543	9,075,414	9,412,716
Add-ons (TIIG, Transp.)	-	-	-	343,543	343,543
LCAP Supplemental & Concentration Funding Change	-	-	-	9,075,414	337,302

\*Ratio allocation represents one computational methodology to disaggregate phase-in funding into comparable target funding categories. The state has not adopted a standard methodology, and demonstrated method to be used as an official basis.

Supplemental & Concentration Phase-In



Change in Allocated Supplemental & Concentration Funding



If LCAP Supplemental & Concentration funding appears low when compared to Ratio Allocated Supplemental & Concentration funding, verify that all appropriate services provided to benefit I Count students above general services is included on Step 2 of the LCAP calculation. **Tip: Give the district credit for existing services it continues to provide in the LCAP calculation.**

Minimum Proportionality Analysis

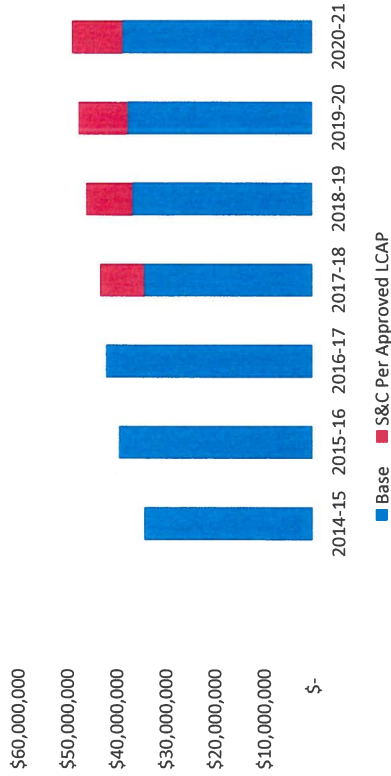
	2014-15	2015-16	2016-17	2017-18	2018-19
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Central Union High (63115) - 17/18 Second Interim Report

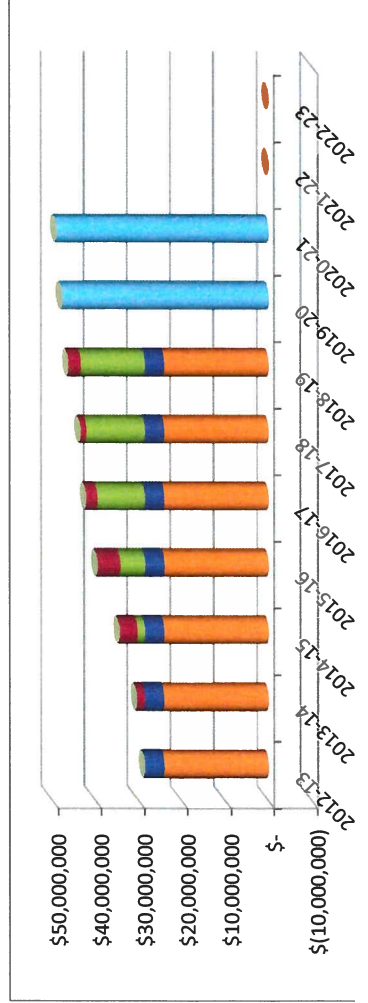
LOCAL CONTROL FUNDING FORMULA

Base	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 34,395,127	\$ 36,849,576
S&C	\$ -	\$ -	\$ -	\$ 9,075,414	\$ 9,412,716
Total	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 43,470,541	\$ 46,262,292

Base vs Supplemental/Concentration Allocation



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	\$ (0)
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 1,783,693	\$ 4,074,076	\$ 5,202,035	\$ 2,539,384	\$ 1,276,467	\$ 2,791,762
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 1,780,899	\$ 5,841,359	\$ 11,067,507	\$ 13,606,874	\$ 14,883,330
2012-13 Categoricals as adjusted	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102	\$ 4,442,102
2012-13 Base entitlement	\$ 24,136,314	\$ 24,186,248	\$ 24,148,613	\$ 24,092,494	\$ 24,145,098	\$ 24,145,098	\$ 24,145,098
Total General Purpose Funding	\$ 28,578,416	\$ 30,412,043	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 43,470,541	\$ 46,262,292
Calculator tab: Recap total LCFF	\$ 28,578,416	\$ 30,412,043	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 43,470,541	\$ 46,262,292
Proof	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE



LOCAL CONTROL FUNDING FORMULA

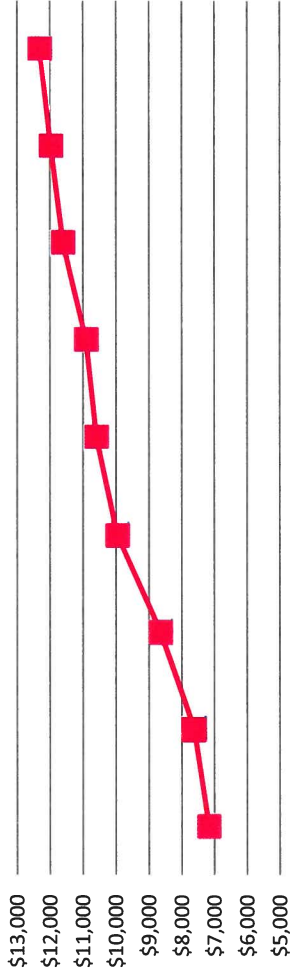
- 2012-13 Base entitlement
- 2012-13 Categoricals as adjusted
- py LCFF gap funding \* cy ADA
- GAP funding - current year
- LCFF Target grant
- Economic Recovery Payment
- Excess Property Taxes
- Minimum State Aid

**LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental**

Central Union High (63115) - 17/18 Second Interim Report  
 LOCAL CONTROL FUNDING FORMULA

**LCFF Entitlement per ADA**

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Funded ADA	3,982.62	3,990.86	3,984.65	3,975.39	3,984.07	3,984.07	3,984.07
Estimated LCFF Sources per ADA	\$ 7,175.78	\$ 7,620.42	\$ 8,644.60	\$ 9,955.75	\$ 10,590.70	\$ 10,911.09	\$ 11,611.82
Net Change per ADA	\$ -	\$ 444.64	\$ 1,024.17	\$ 1,311.15	\$ 634.95	\$ 320.39	\$ 700.73
Net Percent Change		6.20%	13.44%	15.17%	6.38%	3.03%	6.42%
Estimated LCFF Entitlement per ADA	\$ 7,175.78	\$ 7,620.42	\$ 8,644.60	\$ 9,955.75	\$ 10,590.70	\$ 10,911.09	\$ 11,611.82
Net Change per ADA	\$ -	\$ 444.64	\$ 1,024.17	\$ 1,311.15	\$ 634.95	\$ 320.39	\$ 700.73
Net Percent Change		6.20%	13.44%	15.17%	6.38%	3.03%	6.42%



Estimated LCFF Sources per ADA ■ Entitlement per ADA

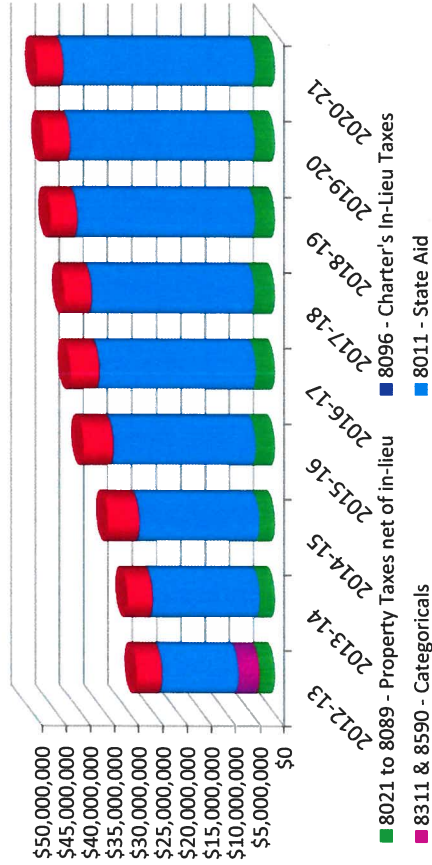
**Components of LCFF By Object Code**

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
8011 - State Aid	\$ 15,780,058	\$ 22,253,563	\$ 24,805,740	\$ 29,428,175	\$ 32,341,739	\$ 33,671,546	\$ 36,815,564
8011 - Fair Share	4,442,102	-	-	-	-	-	-
8311 & 8590 - Categoricals	5,193,291	5,108,847	6,463,840	6,245,054	5,974,523	5,674,098	5,432,647
EPA (for LCFF Calculation purposes)	-	-	-	-	-	-	-
Local Revenue Sources:							
8021 to 8089 - Property Taxes net of in-lieu	3,162,965	3,049,633	3,176,110	3,904,761	3,877,830	4,124,897	4,014,081
8096 - Charter's In-Lieu Taxes	-	-	-	-	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 28,578,416</b>	<b>\$ 30,412,043</b>	<b>\$ 34,445,690</b>	<b>\$ 39,577,990</b>	<b>\$ 42,194,091</b>	<b>\$ 43,470,541</b>	<b>\$ 46,262,292</b>
8012 - EPA Receipts	\$ 5,156,774	\$ 5,123,430	\$ 6,461,055	\$ 6,221,182	\$ 6,023,114	\$ 5,674,098	\$ 5,432,647
Excess Taxes	\$ -	\$ -	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ (0)

Central Union High (63115) - 17/18 Second Interim Report

LOCAL CONTROL FUNDING FORMULA

EPA in excess to LCFF Funding	\$	-	\$	(0)	\$	0	\$	0	\$	0	\$	0
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	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
LCFF Entitlement	\$ 28,578,416	\$ 30,412,043	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 43,470,541	\$ 46,262,292
Excess Taxes	-	-	0	(0)	(0)	(0)	(0)
Minimum EPA	-	-	-	-	-	-	-
Proof Total all Sources	\$ 28,578,416	\$ 30,412,043	\$ 34,445,690	\$ 39,577,990	\$ 42,194,091	\$ 43,470,541	\$ 46,262,292
	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE



# 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	43,234,129.00	43,414,633.00	24,109,054.57	43,470,541.00	55,908.00	0.1%
2) Federal Revenue		8100-8299	0.00	50,000.00	68,582.38	68,582.38	18,582.38	37.2%
3) Other State Revenue		8300-8599	785,348.44	1,371,414.38	646,384.60	1,371,414.38	0.00	0.0%
4) Other Local Revenue		8600-8799	392,762.00	228,661.22	160,522.85	228,661.22	0.00	0.0%
5) TOTAL, REVENUES			44,412,239.44	45,064,708.60	24,984,544.40	45,139,198.98		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	19,633,781.20	19,234,587.80	10,656,650.56	20,172,414.69	(937,826.89)	-4.9%
2) Classified Salaries		2000-2999	5,349,480.75	5,857,786.33	3,308,765.26	5,847,305.82	10,480.51	0.2%
3) Employee Benefits		3000-3999	7,753,913.83	7,861,160.72	4,122,833.53	8,120,583.78	(259,423.06)	-3.3%
4) Books and Supplies		4000-4999	2,049,922.25	2,184,646.30	798,048.97	2,193,983.96	(9,337.66)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	3,258,778.98	3,422,159.62	1,813,518.68	3,547,994.23	(125,834.61)	-3.7%
6) Capital Outlay		6000-6999	652,027.00	688,327.00	382,789.96	681,783.86	6,543.14	1.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	590,006.54	595,482.85	324,555.00	592,878.13	2,604.72	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(156,801.10)	(499,487.73)	(15,508.75)	(505,573.57)	6,085.84	-1.2%
9) TOTAL, EXPENDITURES			39,131,109.45	39,344,662.89	21,391,653.21	40,651,370.90		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,281,129.99	5,720,045.71	3,592,891.19	4,487,828.08		
<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	4,500,000.00	4,605,304.00	4,425,304.00	4,615,304.00	(10,000.00)	-0.2%
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	(3,022,227.22)	(3,189,631.39)	0.00	(3,282,354.82)	(92,723.43)	2.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,522,227.22)	(7,794,935.39)	(4,425,304.00)	(7,897,658.82)		

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>			(2,241,097.23)	(2,074,889.68)	(832,412.81)	(3,409,830.74)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,479,866.61	13,479,866.61		13,479,866.61	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)			13,479,866.61	13,479,866.61		13,479,866.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,479,866.61	13,479,866.61		13,479,866.61		
2) Ending Balance, June 30 (E + F1e)			11,238,769.38	11,404,976.93		10,070,035.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
Stores		9712	51,810.40	51,810.40		51,810.40		
Prepaid Expenditures		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	11,180,958.98	11,347,166.53		10,012,225.47		
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	2,679,017.29	2,793,852.84	238,818.59	2,816,423.84	22,571.00	0.8%
3) Other State Revenue		8300-8599	4,492,540.53	4,685,549.29	1,686,949.93	4,684,548.00	(1,001.29)	0.0%
4) Other Local Revenue		8600-8799	825,004.71	840,557.64	442,993.88	840,557.64	0.00	0.0%
5) TOTAL, REVENUES			7,996,562.53	8,319,959.77	2,368,762.40	8,341,529.48		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,647,230.56	2,708,108.38	1,346,325.60	2,800,188.29	(92,079.91)	-3.4%
2) Classified Salaries		2000-2999	1,607,113.13	1,728,750.06	925,788.78	1,745,450.06	(16,700.00)	-1.0%
3) Employee Benefits		3000-3999	3,144,196.87	3,219,835.42	670,645.76	3,234,852.52	(15,017.10)	-0.5%
4) Books and Supplies		4000-4999	1,531,567.01	1,771,862.15	436,837.20	1,749,087.04	22,775.11	1.3%
5) Services and Other Operating Expenditures		5000-5999	858,723.66	1,402,724.13	376,771.92	1,416,137.16	(13,413.03)	-1.0%
6) Capital Outlay		6000-6999	952,509.44	804,337.58	39,463.90	799,061.84	5,275.74	0.7%
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	156,801.10	394,487.73	15,508.75	400,071.69	(5,583.96)	-1.4%
9) TOTAL, EXPENDITURES			10,898,141.77	12,030,105.45	3,811,341.91	12,144,848.60		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,901,579.24)	(3,710,145.68)	(1,442,579.51)	(3,803,319.12)		
<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	3,022,227.22	3,189,631.39	0.00	3,282,354.82	92,723.43	2.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,022,227.22	3,189,631.39	0.00	3,282,354.82		

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>			120,647.98	(520,514.29)	(1,442,579.51)	(520,964.30)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,296,554.98	1,296,554.98		1,296,554.98	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)			1,296,554.98	1,296,554.98		1,296,554.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,296,554.98	1,296,554.98		1,296,554.98		
2) Ending Balance, June 30 (E + F1e)			1,417,202.96	776,040.69		775,590.68		
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 Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1,417,202.98	776,040.73		775,590.70		
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	(0.02)	(0.04)		(0.02)		

2017-18 Second 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	43,234,129.00	43,414,633.00	24,109,054.57	43,470,541.00	55,908.00	0.1%
2) Federal Revenue		8100-8299	2,679,017.29	2,843,852.84	307,400.97	2,885,006.22	41,153.38	1.4%
3) Other State Revenue		8300-8599	5,277,888.97	6,056,963.67	2,333,334.53	6,055,962.38	(1,001.29)	0.0%
4) Other Local Revenue		8600-8799	1,217,766.71	1,069,218.86	603,516.73	1,069,218.86	0.00	0.0%
5) TOTAL, REVENUES			52,408,801.97	53,384,668.37	27,353,306.80	53,480,728.46		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	22,281,011.76	21,942,696.18	12,002,976.16	22,972,602.98	(1,029,906.80)	-4.7%
2) Classified Salaries		2000-2999	6,956,593.88	7,586,536.39	4,234,554.04	7,592,755.88	(6,219.49)	-0.1%
3) Employee Benefits		3000-3999	10,898,110.70	11,080,996.14	4,793,479.29	11,355,436.30	(274,440.16)	-2.5%
4) Books and Supplies		4000-4999	3,581,489.26	3,956,508.45	1,234,886.17	3,943,071.00	13,437.45	0.3%
5) Services and Other Operating Expenditures		5000-5999	4,117,502.64	4,824,883.75	2,190,290.60	4,964,131.39	(139,247.64)	-2.9%
6) Capital Outlay		6000-6999	1,604,536.44	1,492,664.58	422,253.86	1,480,845.70	11,818.88	0.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	590,006.54	595,482.85	324,555.00	592,878.13	2,604.72	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	(105,000.00)	0.00	(105,501.88)	501.88	-0.5%
9) TOTAL, EXPENDITURES			50,029,251.22	51,374,768.34	25,202,995.12	52,796,219.50		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,379,550.75	2,009,900.03	2,150,311.68	684,508.96		
<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	4,500,000.00	4,605,304.00	4,425,304.00	4,615,304.00	(10,000.00)	-0.2%
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			(4,500,000.00)	(4,605,304.00)	(4,425,304.00)	(4,615,304.00)		

2017-18 Second 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>			(2,120,449.25)	(2,595,403.97)	(2,274,992.32)	(3,930,795.04)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,776,421.59	14,776,421.59		14,776,421.59	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)			14,776,421.59	14,776,421.59		14,776,421.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,776,421.59	14,776,421.59		14,776,421.59		
2) Ending Balance, June 30 (E + F1e)			12,655,972.34	12,181,017.62		10,845,626.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
Stores		9712	51,810.40	51,810.40		51,810.40		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1,417,202.98	776,040.73		775,590.70		
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	11,180,958.98	11,347,166.53		10,012,225.47		
Unassigned/Unappropriated Amount		9790	(0.02)	(0.04)		(0.02)		

# Multi-year Projections



## SSC School District and Charter School Financial Projection Dartboard 2018-19 Governor's Proposed State Budget

This version of SSC's Financial Projection Dartboard is based on the 2018-19 Governor's State Budget proposal. 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 ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Initial Grants	\$7,193	\$7,301	\$7,518	\$8,712
COLA at 2.51%	\$181	\$183	\$189	\$219
2018-19 Base Grants	\$7,374	\$7,484	\$7,707	\$8,931

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,374	\$7,484	\$7,707	\$8,931
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$767	-	-	\$232
2018-19 Adjusted Base Grants	\$8,141	\$7,484	\$7,707	\$9,163
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
SSC Gap Funding Percentage	44.97%	100.00%	-	-	-
Department of Finance Gap Funding Percentage	44.97%	100.00%	-	-	-
Gap Funding Percentage (as of May Revise)	43.97%	-	-	-	-
Statutory COLA <sup>1</sup>	1.56%	2.51%	2.41%	2.80%	3.17%

PLANNING FACTORS						
Factors		2017-18	2018-19	2019-20	2020-21	2021-22
COLA on state and local share <sup>2</sup>		1.56%	2.51%	2.41%	2.80%	3.17%
California CPI		3.18%	3.22%	3.04%	2.94%	2.99%
California Lottery	Unrestricted per ADA	\$146	\$146	\$146	\$146	\$146
	Restricted per ADA	\$48	\$48	\$48	\$48	\$48
Mandate Block Grant (District)	Grades K-8 per ADA	\$30.34	\$31.10	\$31.10	\$31.10	\$31.10
	Grades 9-12 per ADA	\$58.25	\$59.71	\$59.71	\$59.71	\$59.71
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$15.90	\$16.30	\$16.30	\$16.30	\$16.30
	Grades 9-12 per ADA	\$44.04	\$45.15	\$45.15	\$45.15	\$45.15
One-Time Discretionary Funds per ADA		\$147	\$295	-	-	-
Interest Rate for Ten-Year Treasuries		2.52%	2.90%	3.05%	3.20%	3.10%
CalPERS Employer Rate (projected) <sup>3</sup>		15.531%	17.7%	20.0%	22.7%	23.7%
CalSTRS Employer Rate (statutory)		14.43%	16.28%	18.13%	19.10%	19.10%

RESERVES	
State Reserve Requirement	District ADA Range
The greater of 5% or \$66,000	0 to 300
The greater of 4% or \$66,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup> Target for CFF 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

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

<sup>3</sup> Rate is final for 2017-18 fiscal year

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	43,470,541.00	6.42%	46,262,292.00	3.17%	47,730,948.00
2. Federal Revenues	8100-8299	68,582.38	0.00%	68,582.38	0.00%	68,582.38
3. Other State Revenues	8300-8599	1,371,414.38	-40.66%	813,750.81	2.41%	833,362.20
4. Other Local Revenues	8600-8799	228,661.22	0.00%	228,661.22	0.00%	228,661.22
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	(3,282,354.82)	6.63%	(3,500,000.00)	22.86%	(4,300,000.00)
6. Total (Sum lines A1 thru A5c)		41,856,844.16	4.82%	43,873,286.41	1.57%	44,561,553.80
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				20,172,414.69		20,437,721.61
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	20,172,414.69	1.32%	20,437,721.61	1.32%	20,706,583.64
2. Classified Salaries						
a. Base Salaries				5,847,305.82		5,797,192.86
b. Step & Column Adjustment				67,042.76		67,827.16
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(117,155.72)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,847,305.82	-0.86%	5,797,192.86	1.17%	5,865,020.02
3. Employee Benefits	3000-3999	8,120,583.78	6.39%	8,639,496.56	7.41%	9,279,578.93
4. Books and Supplies	4000-4999	2,193,983.96	-6.15%	2,059,016.00	3.04%	2,121,610.09
5. Services and Other Operating Expenditures	5000-5999	3,547,994.23	1.81%	3,612,257.42	-24.64%	2,722,070.05
6. Capital Outlay	6000-6999	681,783.86	-17.55%	562,129.78	3.04%	579,218.53
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	592,878.13	6.47%	631,256.56	3.20%	651,446.43
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(505,573.57)	0.00%	(505,573.57)	0.00%	(505,573.57)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,615,304.00	-13.33%	4,000,000.00	0.00%	4,000,000.00
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)		45,266,674.90	-0.07%	45,233,497.22	0.41%	45,419,954.12
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(3,409,830.74)		(1,360,210.81)		(858,400.32)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,479,866.61		10,070,035.87		8,709,825.06
2. Ending Fund Balance (Sum lines C and D1)		10,070,035.87		8,709,825.06		7,851,424.74
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	57,810.40		57,810.40		57,810.40
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	10,012,225.47		8,652,014.66		7,793,614.34
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,070,035.87		8,709,825.06		7,851,424.74

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	10,012,225.47		8,652,014.66		7,793,614.34
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		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	6,379.79		0.00		0.00
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>10,018,605.26</b>		<b>8,652,014.66</b>		<b>7,793,614.34</b>
<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.						
remove one-time 2% off schedule bonus						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,816,423.84	0.00%	2,816,423.84	0.00%	2,816,423.84
3. Other State Revenues	8300-8599	4,684,548.00	-1.87%	4,596,967.67	2.41%	4,707,754.59
4. Other Local Revenues	8600-8799	840,557.64	0.00%	840,557.64	0.00%	840,557.64
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	3,282,354.82	6.63%	3,500,000.00	22.86%	4,300,000.00
6. Total (Sum lines A1 thru A5c)		11,623,884.30	1.12%	11,753,949.15	7.75%	12,664,736.07
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,800,188.29		2,796,928.53
b. Step & Column Adjustment				36,983.24		37,478.84
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(40,243.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,800,188.29	-0.12%	2,796,928.53	1.34%	2,834,407.37
2. Classified Salaries						
a. Base Salaries				1,745,450.06		1,712,876.30
b. Step & Column Adjustment				2,001.24		20,251.44
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(34,575.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,745,450.06	-1.87%	1,712,876.30	1.18%	1,733,127.74
3. Employee Benefits	3000-3999	3,234,852.52	3.70%	3,354,592.60	4.21%	3,495,912.45
4. Books and Supplies	4000-4999	1,749,087.04	3.94%	1,817,946.26	3.04%	1,873,211.83
5. Services and Other Operating Expenditures	5000-5999	1,416,137.16	2.35%	1,449,444.95	3.04%	1,493,508.07
6. Capital Outlay	6000-6999	799,061.84	3.22%	824,791.63	3.04%	849,865.30
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	400,071.69	0.00%	400,071.69	0.00%	400,071.69
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)		12,144,848.60	1.74%	12,356,651.96	2.62%	12,680,104.45
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(520,964.30)		(602,702.81)		(15,368.38)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,296,554.98		775,590.68		172,887.87
2. Ending Fund Balance (Sum lines C and D1)		775,590.68		172,887.87		157,519.49
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	775,590.70		172,887.87		157,519.49
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.02)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		775,590.68		172,887.87		157,519.49

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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.						
remove one-time 2% off schedule bonus						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	43,470,541.00	6.42%	46,262,292.00	3.17%	47,730,948.00
2. Federal Revenues	8100-8299	2,885,006.22	0.00%	2,885,006.22	0.00%	2,885,006.22
3. Other State Revenues	8300-8599	6,055,962.38	-10.65%	5,410,718.48	2.41%	5,541,116.79
4. Other Local Revenues	8600-8799	1,069,218.86	0.00%	1,069,218.86	0.00%	1,069,218.86
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)		53,480,728.46	4.01%	55,627,235.56	2.87%	57,226,289.87
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				22,972,602.98		23,234,650.14
b. Step & Column Adjustment				302,290.16		306,340.87
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(40,243.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,972,602.98	1.14%	23,234,650.14	1.32%	23,540,991.01
2. Classified Salaries						
a. Base Salaries				7,592,755.88		7,510,069.16
b. Step & Column Adjustment				69,044.00		88,078.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(151,730.72)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,592,755.88	-1.09%	7,510,069.16	1.17%	7,598,147.76
3. Employee Benefits	3000-3999	11,355,436.30	5.62%	11,994,089.16	6.51%	12,775,491.38
4. Books and Supplies	4000-4999	3,943,071.00	-1.68%	3,876,962.26	3.04%	3,994,821.92
5. Services and Other Operating Expenditures	5000-5999	4,964,131.39	1.97%	5,061,702.37	-16.72%	4,215,578.12
6. Capital Outlay	6000-6999	1,480,845.70	-6.34%	1,386,921.41	3.04%	1,429,083.83
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	592,878.13	6.47%	631,256.56	3.20%	651,446.43
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(105,501.88)	0.00%	(105,501.88)	0.00%	(105,501.88)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,615,304.00	-13.33%	4,000,000.00	0.00%	4,000,000.00
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)		57,411,523.50	0.31%	57,590,149.18	0.89%	58,100,058.57
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(3,930,795.04)		(1,962,913.62)		(873,768.70)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,776,421.59		10,845,626.55		8,882,712.93
2. Ending Fund Balance (Sum lines C and D1)		10,845,626.55		8,882,712.93		8,008,944.23
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	57,810.40		57,810.40		57,810.40
b. Restricted	9740	775,590.70		172,887.87		157,519.49
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	10,012,225.47		8,652,014.66		7,793,614.34
2. Unassigned/Unappropriated	9790	(0.02)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,845,626.55		8,882,712.93		8,008,944.23

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,012,225.47		8,652,014.66		7,793,614.34
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.02)		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	6,379.79		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		10,018,605.24		8,652,014.66		7,793,614.34
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.45%		15.02%		13.41%
<b>F. RECOMMENDED RESERVES</b>						
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)						
		3,928.80		3,928.80		3,928.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		57,411,523.50		57,590,149.18		58,100,058.57
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)		57,411,523.50		57,590,149.18		58,100,058.57
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)		1,722,345.71		1,727,704.48		1,743,001.76
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)		1,722,345.71		1,727,704.48		1,743,001.76
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	1,771,401.00		1,771,401.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	662,395.73		662,395.73
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	759,768.33		759,768.33
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	63,703.94		63,703.94
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	23,800.00		23,800.00
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	3,281,069.00	0.00	3,281,069.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	183,451.57		183,451.57
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	183,451.57	0.00	183,451.57
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,464,520.57</b>	<b>0.00</b>	<b>3,464,520.57</b>
<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	1,618,251.00		1,618,251.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	169,212.57		169,212.57
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	499,593.58		499,593.58
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	54,503.94		54,503.94
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	21,700.00		21,700.00
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	2,363,261.09	0.00	2,363,261.09
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	127,189.67		127,189.67
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	127,189.67	0.00	127,189.67
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,490,450.76</b>	<b>0.00</b>	<b>2,490,450.76</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>313,879.81</b>
										<b>2,804,330.57</b>

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
<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	169,212.57		169,212.57
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	70,165.04		70,165.04
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	35,400.00		35,400.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00		15,000.00
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	289,777.61	0.00	289,777.61
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	289,777.61	0.00	289,777.61
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									313,879.81
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)									1,318,831.24
	TOTAL COSTS									1,922,488.66

\* 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	1,747,480.03		1,747,480.03
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	637,638.56		637,638.56
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	806,114.08		806,114.08
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	77,742.89		77,742.89
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	12,937.07		12,937.07
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
	<b>Total Direct Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	3,281,912.63	0.00	3,281,912.63
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	139,572.34		139,572.34
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)	559,049.47	0.00	0.00	0.00	0.00	0.00	0.00		559,049.47
	<b>Total Indirect Costs</b>	559,049.47	0.00	0.00	0.00	0.00	0.00	139,572.34	0.00	139,572.34
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	3,421,484.97	0.00	3,421,484.97
<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	169,469.20		169,469.20
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	428,403.64		428,403.64
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	197,614.55		197,614.55
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	6,589.02		6,589.02
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	2,261.93		2,261.93
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
	<b>Total Direct Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	804,338.34	0.00	804,338.34
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	39,251.71		39,251.71
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	39,251.71	0.00	39,251.71
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00	843,590.05	0.00	843,590.05
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals: resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									234,774.05
										608,816.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, 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	1,578,010.83		1,578,010.83
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	209,234.92		209,234.92
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	608,499.53		608,499.53
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	71,153.87		71,153.87
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	10,675.14		10,675.14
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	2,477,574.29	0.00	2,477,574.29
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	100,320.63		100,320.63
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)	559,049.47								559,049.47
	Total Indirect Costs	559,049.47								559,049.47
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	100,320.63	0.00	100,320.63
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	2,577,894.92	0.00	2,577,894.92
<b>TOTAL COSTS</b>										
<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	173,758.12		173,758.12
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	67,619.09		67,619.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	44,191.14		44,191.14
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	6,619.87		6,619.87
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	292,188.22	0.00	292,188.22
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	292,188.22	0.00	292,188.22
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)									234,774.05
<b>TOTAL COSTS</b>										
										1,143,518.86
										1,670,481.13

\* 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 2017-18 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>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<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 Awards - Resources 3310 and 3320)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
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 (b)</u>	

**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) \_\_\_\_\_ 0.00 (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) \_\_\_\_\_ 0.00 (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 2017-18	Actual Expenditures Comparison Year 2016-17	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	3,464,520.57		
b. Less: Expenditures paid from federal sources	660,190.00		
c. Expenditures paid from state and local sources	2,804,330.57	2,812,668.97	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,812,668.97	
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	2,804,330.57	2,812,668.97	(8,338.40)

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 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	3,464,520.57		
b. Less: Expenditures paid from federal sources	660,190.00		
c. Expenditures paid from state and local sources	2,804,330.57	2,812,668.97	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,812,668.97	
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	2,804,330.57	2,812,668.97	(8,338.40)
d. Special education unduplicated pupil count	336.00	350.00	
e. Per capita state and local expenditures (A2c/A2d)	8,346.22	8,036.20	310.02

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 2017-18	2016-17	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	1,922,488.66	1,670,481.13	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		1,670,481.13	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,922,488.66	1,670,481.13	252,007.53

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 2017-18	2016-17	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	1,922,488.66	1,670,481.13	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		1,670,481.13	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,922,488.66	1,670,481.13	252,007.53
b. Special education unduplicated pupil count	336	350	
c. Per capita local expenditures (B2a/B2b)	5,721.69	4,772.80	948.89

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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