

Central Union High School District

2018-2019

2nd Interim Report



Central Union High School District
Second Interim Report 2018-2019
March 12, 2019



Central Union High School District

Second Interim Report 2018-19

Narrative

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

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

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

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

Second Interim Report - Budget Overview

In order to develop the District's Second 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. At the end of this fiscal year, the District will present one additional budget report to the Board of Trustees which is essentially an estimate on where the District will be financially in terms of the final Budget. The Second Interim Report is presented in March and includes these major pieces:

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

State Information

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

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

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

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

An issue not addressed in the Governor's Budget for 2018-19 is the continued concern of increased retirement costs for CalSTRS/CalPERS. Also, under the SB 858 "Rainy Day Fund", the Governor did not address the growing concern over the Local Reserve Cap and the limited amounts that school district's may be required to retain as reserves. If certain conditions at the State level are met, then SB 751 is triggered and districts will have a local cap on its reserve of 10%. This will limit the amount that school district's may retain as reserves and hence decrease the threshold needed to meet any possible economic downturn.

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

One of the main principals of the LCFF funding model is to target funds towards meeting the needs of disadvantaged students that are identified under the following three categories: English Language Learners, Low Income Students (pupils eligible for free and reduced price meals), and Foster Youth. The targeted students are referred to as unduplicated pupils under the LCFF. The percentage of unduplicated students enrolled in our District averaged over the current and last two years is 75.83%. This is our current three year average of unduplicated students which includes our October CALPADS enrollment snapshot that was certified in December, 2018.

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

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

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

Enrollment/Attendance - History and Projections for 2018-19

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

ADA (average daily attendance) is the most important part of the District’s income as this funding accounts for **96.3%** 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 **\$466,058**. The District’s ADA percentage to enrollment for 2017-18 was **95.74%**. The 2017-18 State-wide ADA percentage for High School Districts was **93.93%**.

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

Table 1

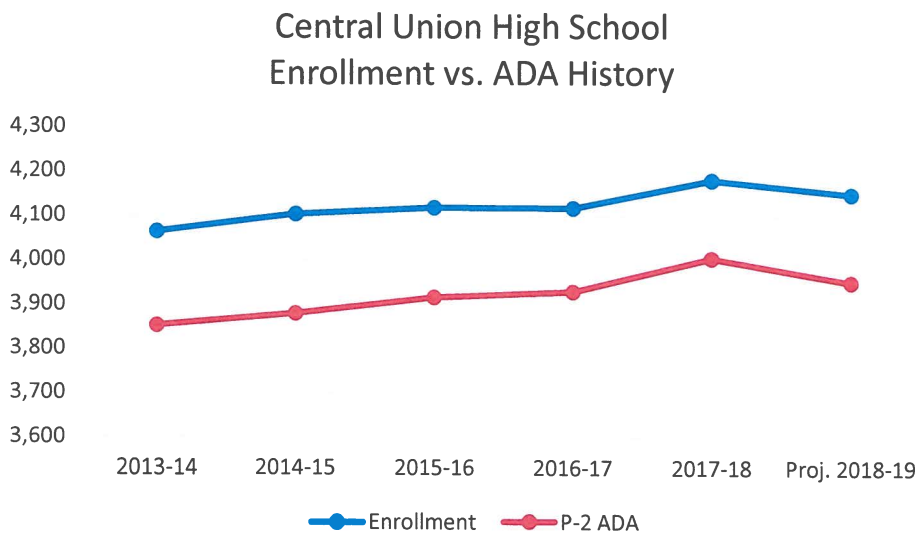


Table 2 below is the same ADA-to –Enrollment history that provides information on a year by year basis for the District. As mentioned above, the District will use the 2017-18 P-2 ADA for State Aid funding until the actual 2017-18 P-2 has been determined. The table below includes the current un-certified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

Table 2

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

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Proj. 4 Yr Avg.
P-2 Actual Attendance	3,897.91	3,852.10	3,880.28	3,916.18	3,928.80	4,003.96	3950
Change in ADA Attendance P/Y	62	(46)	28	36	13	75	(54)
Percentage Change	1.61%	-1.18%	0.73%	0.93%	0.32%	1.91%	-1.36%

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

SECOND INTERIM 2018-2019 -VARIANCE REPORT

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

UNRESTRICTED GENERAL FUND

REVENUE VARIANCE

- LCFF Sources. Decreased by <\$66,287> or -0.1%. LCFF funding was adjusted slightly compared to the First Interim Budget Report. As mentioned above, the funded ADA will not change at this time as we are proposing to use last year's P-2 ADA for funding the LCFF. What did impact this year's LCFF funding is our certified Unduplicated Pupil Percentage (UPP) for 2018-19. The final UPP for 2018 was 76.72% down from our 2017 UPP of 77.41%. The three (3) year roll-forward average at First Interim was 76.06% and compared to the updated 75.83% that will be used for the 2018-19 LCFF.
- Federal Revenues increased by \$54,966 or 2.8%. Increased to include Medi-Cal Administrative Billing revenue.
- Other State Revenues increased by \$28,512 or 4.8%. This is due to an adjustment to Lottery dollars based on our latest State allocation information.
- Other Local Revenue. No change.

Overall Unrestricted Revenues increased by \$17,191 or 0.03%

EXPENDITURE VARIANCE

- Certificated Salaries increased by \$257,663 or 1.3% compared to the First Interim Budget. This increase is

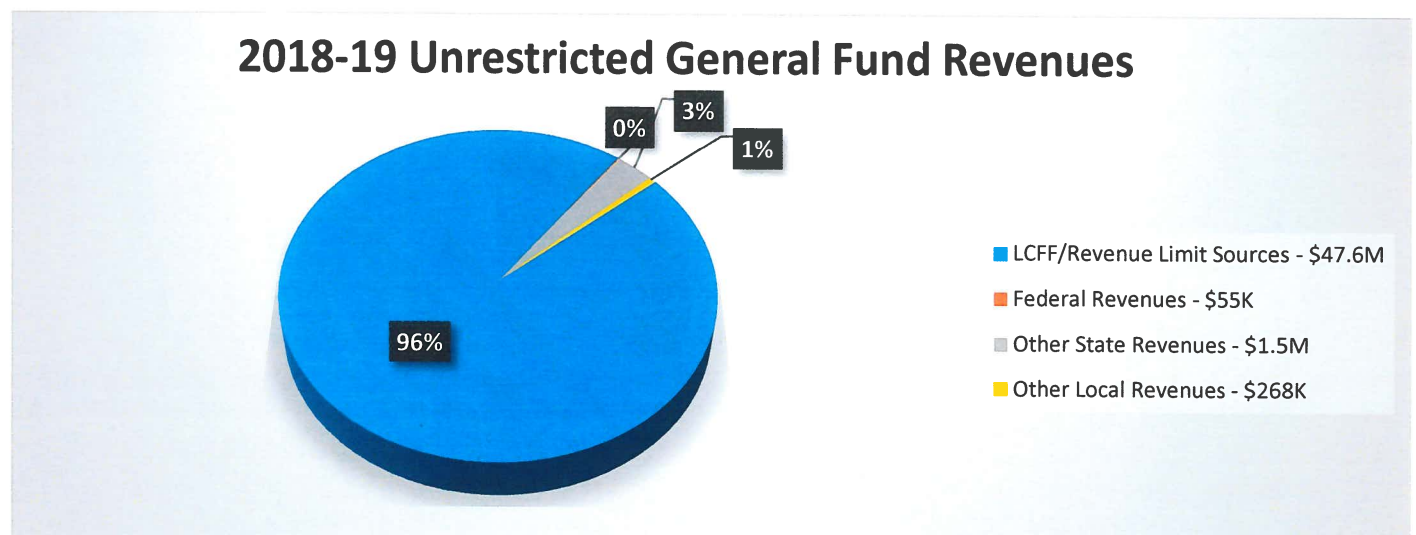
primarily due to salary cost adjustments that are provided through the LCAP. Additionally, there were adjustments to certificated overtime pay, extra period assignments based on second semester information, substitute costs and guidance and counseling salaries.

2. Classified Salaries increased by \$84,065 or 1.4%. This increase is attributable to budget adjustments to classified salaries under LCAP Pregnant and Parenting Teens. Other adjustments included salaries for Transportation, Security and Attendance Clerk salary at DOHS.
3. Employee Benefits increased by \$51,688 or 0.6%. The budget was updated to include adjustments for the certificated and classified salary increases adjustments as noted above.
4. Books and Supplies increased by \$111,021 or 4.3%. This increase includes an increase to both band program budgets of \$20,000 each for the purchase of new band uniforms. Also, the Transportation budget was increased to accommodate bus parts/supplies for repairs. Saturday School expenditures were also included in the budget along with a shift of resources from Capital Outlay to the Supplies category for the IT Department.
5. Services and Other Operating Expenses increased by \$100,019 or 1.3%. The budget was increased to account for the costs of the new Superintendent Search. Other adjustments include various items based on Transportation needs and costs associated with the HR Wellness Program.
6. Capital Outlay – decrease by <\$14,000> or -1.2%. The budget was decreased to shift resources from this category to Books and Supplies for the IT Department.
7. Other Outgo – decreased by \$6,537. This was an adjustment to the Imperial County Office of Education for student served by ICOE who are “District of Resident” students with CUHSD. This decrease was due to the Unduplicated Pupil Percentage adjustment described in the LCFF Revenue information above.
8. Transfers of Indirect Cost increased by \$15,081 or 2.7%. This increase is a result of adding additional expenditures to various programs like Title I, Title III, Special Education and Routine Restricted Maintenance.

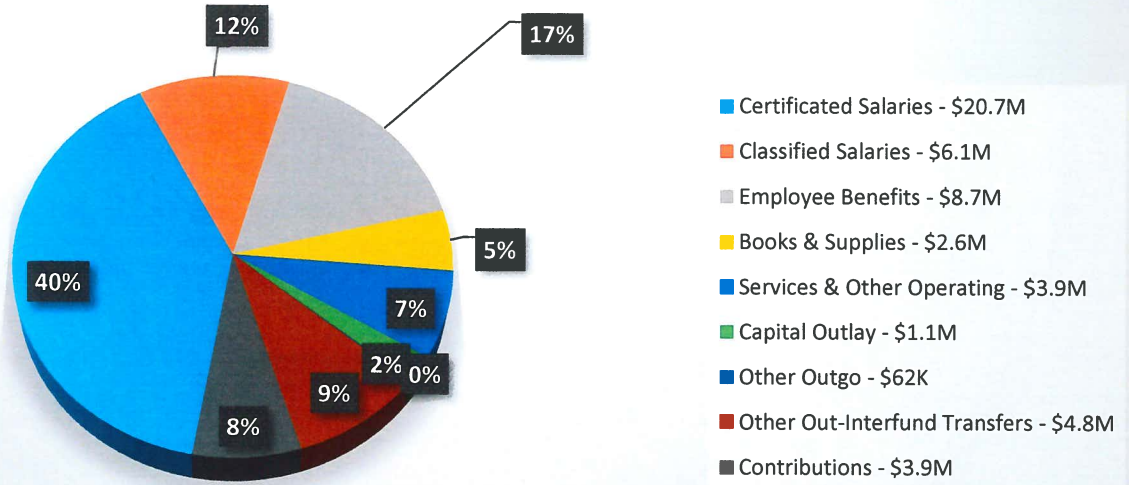
Overall Unrestricted Expenditures increased by \$568,841 or 1.3%

Other Financial Sources/Uses category increased by \$69,525 or 1.8%. The Contributions category was adjusted upward to account for increased contribution to Special Education and Title III.

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



2018-19 Unrestricted General Fund Expenditures



RESTRICTED GENERAL FUND

REVENUE VARIANCE

1. Federal revenues increased by \$36,103 or 1.1%. The majority of this increase is due to updating program revenue budgets based on the latest award letters and carryover funds. Updated Title I Basic, Title 1 - Migrant Ed. and Carl Perkins CTE program funds.
2. Other State Revenues increased by \$186,522 or 4.7%. The major adjustment to this category was due to including the California Learning Communities for School Success revenue. A minor adjustment was made to Lottery Instructional Material based on the latest allocation information.
3. Other Local revenue increased by \$113 or 0.01%. This is unspent carry-over that was the result of a grant from Home Depot for the Robotics Club.

Overall, Restricted Revenues decreased by \$222,739 or 2.7%%

EXPENDITURE VARIANCE

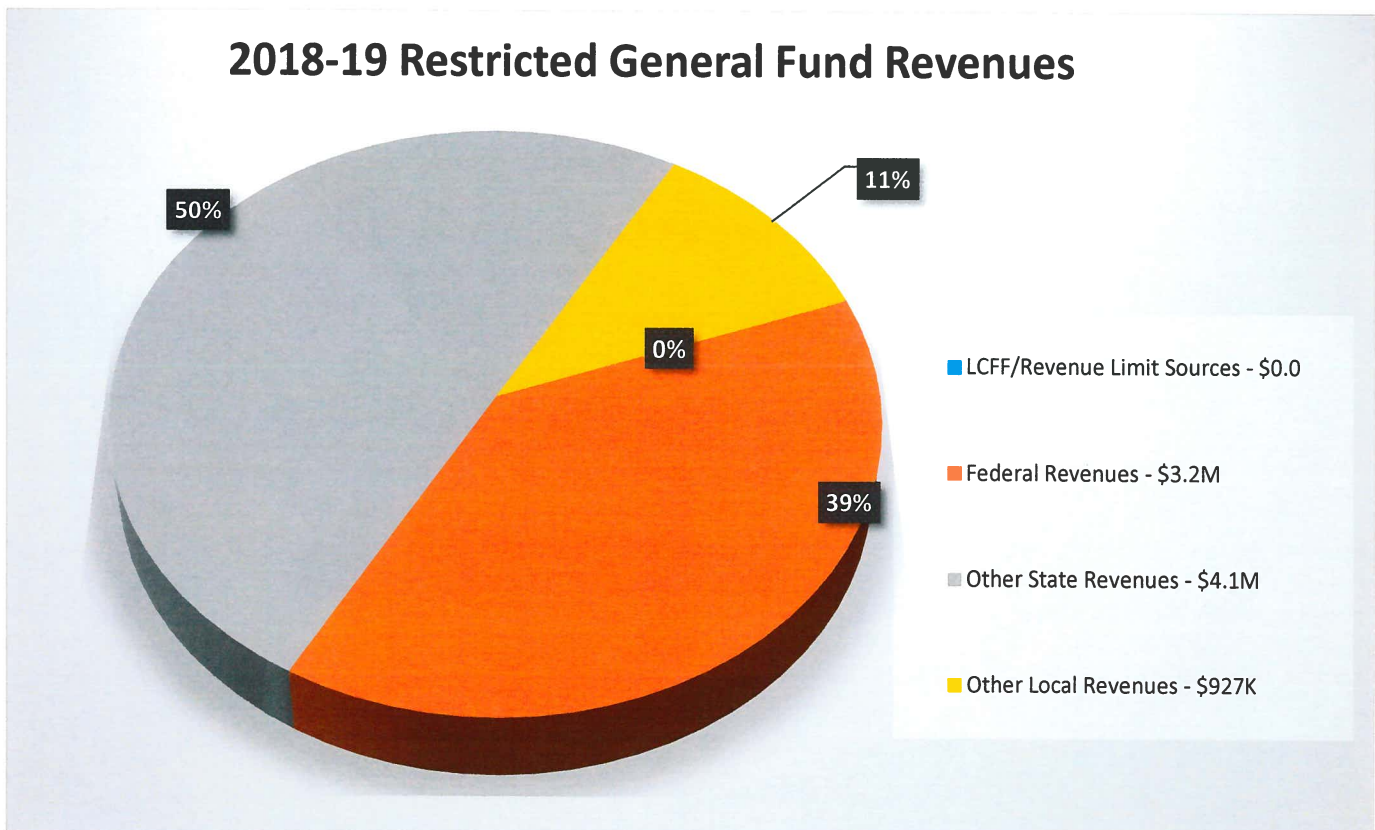
1. Certificated Salaries decreased by <\$105,945> or 4.0%. This decrease is primarily due to adjustments to budgeted overtime, teacher substitutes and Pregnant & Parenting Teens Program. Other adjustments included decreases to budgeted amounts for Title I and Title I – Migrant.
2. Classified Salaries decreased by <\$32,952> or 1.9%. This decrease is also due to budget reductions in Title I instruction aid overtime for AVID and the California Career Pathways Trust Grant for classified work study.
3. Employee Benefits reduced by \$43,137 or 1.3%. The budget was updated based on the reductions made for certificated and classified salaries as noted above.
4. Books and Supplies increased by \$266,028 or 19.7%. The increase is primarily due to a shift in Title I resources from salaries to materials and supplies, additions to Carl Perkins Career & Technology Education, and increases to the College Readiness Block Grant. Supply budgets were also increase for the Routine Restricted Maintenance account and the California Career Pathways Trust Grant.

5. Services and Other Operating Expenses increased by \$202,809 or 19.2%. The increase is due to upward adjustments to Title I for Differentiated Instruction for English through the LCAP. The main adjustment was to the Learning Communities for School Success Program budget for the sub-agreement that we have with IVROP.
6. Capital Outlay decreased by \$6,072 or 0.3%. This slight changes was due to an adjustment to the CTEIG Program budget.
7. Other Outgo - budget is constant. No changes.
8. Other Outgo Transfers of Indirect Cost increased by \$15,080 or 3.3%. This increase is a result of adding additional expenditures to various programs like Title I, Title III, Special Education and Routine Restricted Maintenance.

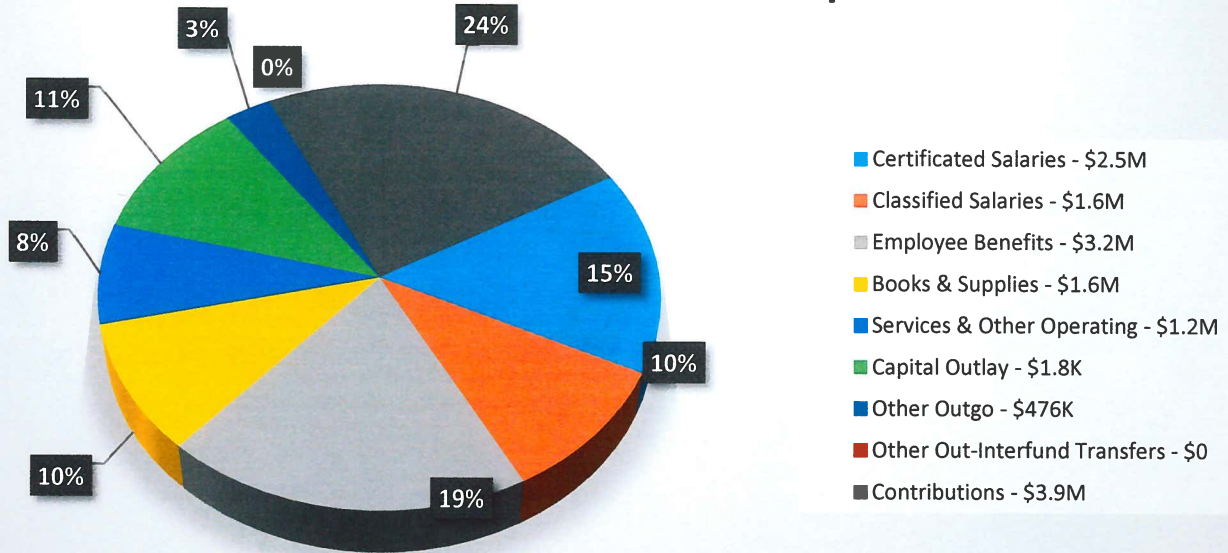
Overall Restricted Expenditures increased by \$295,791 or 2.4%

Contributions to the Restricted budget increased by \$69,525 or 1.8%. The Contributions category was adjusted upward to account for increased contribution to Special Education and Title III.

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



2018-19 Restricted General Fund Expenditures



RESERVES

At this time, the District is projecting a decrease in the Unrestricted General Fund reserves by <\$2,648,008> for 2018-2019. The District is also anticipating a deficit in the Restricted Ending Fund Balance by <\$307,112>. The total General Fund Ending Fund Balance projected at June 30, 2019 is \$10,437,458 for which \$951,151 is designated as Restricted Ending Fund Balance and Non-spendable Balances (Revolving Cash/Stores-Inventory).

***Important Note:** The District entered into a Tentative Agreement (TA) with the El Centro Secondary Teachers Association (ECSTA) for the 2018-19 fiscal year. This agreement was voted on and approved by the ECSTA. The proposed agreement will now go before the Board of Trustees for consideration on March 12, 2019. The agreement includes a 4.25% on-salary increase, a 2.0% one-time off schedule bonus and a Health & Welfare cap increase that equals 0.08% of salary. Total cost of this agreement = \$1,480,805. This expense is not included in this report.

Additionally, the District had a side-bar discussion with the Classified School Employees Association (CSEA) regarding the latest TA with ECSTA. It is anticipated that CSEA will also receive the same level of compensation as did ECSTA for 2018-19. This means that an additional 1.61% or \$116,046 in compensation will be considered later this year. Also, Classified Management will be considered for this increase (\$24,773). It is also anticipated that Certificated Management will be considered to receive the 4.25% on-salary and the 2.0% one-time for a total compensation of \$170,987 for 2018-19.

Total anticipated compensation costs remaining for ECSTA, CSEA, Classified Mgmt. and Certificated Mgmt. in 2018-19 is \$1,792,611.

MULTIYEAR FINANCIAL PROJECTION

The 2018-19 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 2020-21. Any negotiated salary increases, health and benefit increases and any other additional costs during the next two years may have an impact on out-year ending fund balances which may require adjustments to the budget. The multi-year financial projection assumes that the district will make major budget cuts in 2019-20 and 2020-21 in the area Capital Outlay and transfers to the Deferred Maintenance Fund.

General Fund (01) Multiyear Financial Projection Summary:

Components	2018-19	2019-20	2020-21
Revenues	\$ 57,793,462	\$ 57,417,100	\$ 58,884,209
Expenses	\$ 60,748,583	\$ 57,797,981	\$ 59,252,977
Excess/(Deficit)	\$ (2,955,121)	\$ (380,881)	\$ (368,768)
Beginning Balance	\$ 13,392,579	\$ 11,062,159	\$ 10,056,576
Ending Balance	\$ 10,437,458	\$ 10,056,576	\$ 9,687,808
GF (01) Unrestricted Reserves (Unassigned)	15.4%	15.8%	15.4%

Currently, it is projected that the District will have a deficit in the two out years. A major factor to consider that will affect these future balances would be the non-continuance of one-time discretionary fund revenues but also the completion of capital outlay projects in 2018-19. At this time, it is not anticipated that the new Governor will continue to provide one-time discretionary dollars for 2019-20 and beyond as this is not currently in the Governor's Proposed 2019-20 Budget.

Additionally, the one-time Kafé Modernization Project, obviously, does not continue into the out years. Conversely, expenditures in the out years do include the STRS and PERS percentage increases which are estimated to be \$390,286 and \$441,334 for 2019-20 and 2020-21, respectively. The District's projection for 2019-20 will be revisited once the Governor's May Revise 2019-20 Budget is released in May 2019. At that time, budget modifications, if necessary or required, will be made and included with the District's Estimated Actual Report.

CONCLUSION

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

ADA

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

LCFF

General Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	47,323,152.00	47,660,850.00	25,980,095.02	47,594,563.00	(66,287.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	54,965.98	54,965.98	54,965.98	New
3) Other State Revenue		8300-8599	1,496,615.00	1,496,615.00	825,599.19	1,525,127.00	28,512.00	1.9%
4) Other Local Revenue		8600-8799	268,000.00	268,000.00	124,717.49	268,000.00	0.00	0.0%
5) TOTAL, REVENUES			49,087,767.00	49,425,465.00	26,985,377.68	49,442,655.98		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,635,421.00	20,448,528.20	11,052,914.67	20,706,192.09	(257,663.89)	-1.3%
2) Classified Salaries		2000-2999	5,790,529.00	6,079,373.38	3,491,774.23	6,163,438.72	(84,065.34)	-1.4%
3) Employee Benefits		3000-3999	8,358,128.00	8,675,788.67	4,656,651.29	8,727,476.96	(51,688.29)	-0.6%
4) Books and Supplies		4000-4999	2,410,734.00	2,559,642.00	962,205.47	2,670,663.10	(111,021.10)	-4.3%
5) Services and Other Operating Expenditures		5000-5999	3,670,799.00	3,795,684.75	2,032,974.29	3,895,704.13	(100,019.38)	-2.6%
6) Capital Outlay		6000-6999	1,124,500.00	1,140,500.00	49,989.26	1,126,500.00	14,000.00	1.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	640,953.00	651,050.00	354,939.00	644,512.89	6,537.11	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(459,094.00)	(567,856.71)	(25,997.47)	(582,937.21)	15,080.50	-2.7%
9) TOTAL, EXPENDITURES			41,171,970.00	42,782,710.29	22,575,450.74	43,351,550.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			7,915,797.00	6,642,754.71	4,409,926.94	6,091,105.30		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,820,538.00	4,820,538.00	1,660,538.00	4,820,538.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,177,824.00)	(3,849,050.76)	0.00	(3,918,575.76)	(69,525.00)	1.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,998,362.00)	(8,669,588.76)	(1,660,538.00)	(8,739,113.76)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(82,565.00)	(2,026,834.05)	2,749,388.94	(2,648,008.46)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,635,806.00	12,134,315.62		12,134,315.62	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)			10,635,806.00	12,134,315.62		12,134,315.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,635,806.00	12,134,315.62		12,134,315.62		
2) Ending Balance, June 30 (E + F1e)								
			10,553,241.00	10,107,481.57		9,486,307.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	10,553,241.00	10,107,481.57		9,486,307.16		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,376,717.00	3,199,336.77	111,758.11	3,235,440.08	36,103.31	1.1%
3) Other State Revenue		8300-8599	4,827,224.00	4,001,692.87	1,411,415.36	4,188,215.33	186,522.46	4.7%
4) Other Local Revenue		8600-8799	918,310.00	927,037.72	479,616.18	927,150.87	113.15	0.0%
5) TOTAL, REVENUES			8,122,251.00	8,128,067.36	2,002,789.65	8,350,806.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,464,844.00	2,649,119.07	1,259,048.16	2,543,153.99	105,965.08	4.0%
2) Classified Salaries		2000-2999	1,561,631.00	1,692,067.25	935,882.12	1,659,115.01	32,952.24	1.9%
3) Employee Benefits		3000-3999	3,172,922.00	3,254,314.21	698,919.78	3,211,177.01	43,137.20	1.3%
4) Books and Supplies		4000-4999	1,729,852.00	1,350,111.16	543,109.68	1,616,139.57	(266,028.41)	-19.7%
5) Services and Other Operating Expenditures		5000-5999	1,239,515.00	1,053,948.27	477,865.67	1,256,757.27	(202,809.00)	-19.2%
6) Capital Outlay		6000-6999	627,717.00	1,820,147.08	350,345.64	1,814,074.64	6,072.44	0.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	353,594.00	460,996.71	25,997.47	476,077.21	(15,080.50)	-3.3%
9) TOTAL, EXPENDITURES			11,150,075.00	12,280,703.75	4,291,168.52	12,576,494.70		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(3,027,824.00)	(4,152,636.39)	(2,288,378.87)	(4,225,688.42)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,177,824.00	3,849,050.76	0.00	3,918,575.76	69,525.00	1.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,177,824.00	3,849,050.76	0.00	3,918,575.76		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,000.00	(303,585.63)	(2,288,378.87)	(307,112.66)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	828,838.00	1,258,263.30		1,258,263.30	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)			828,838.00	1,258,263.30		1,258,263.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			828,838.00	1,258,263.30		1,258,263.30		
2) Ending Balance, June 30 (E + F1e)								
			978,838.00	954,677.67		951,150.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	978,838.00	954,677.67		951,150.66		
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		(0.02)		

2018-19 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)
A. REVENUES								
1) LCFF Sources		8010-8099	47,323,152.00	47,660,850.00	25,980,095.02	47,594,563.00	(66,287.00)	-0.1%
2) Federal Revenue		8100-8299	2,376,717.00	3,199,336.77	166,724.09	3,290,406.06	91,069.29	2.8%
3) Other State Revenue		8300-8599	6,323,839.00	5,498,307.87	2,237,014.55	5,713,342.33	215,034.46	3.9%
4) Other Local Revenue		8600-8799	1,186,310.00	1,195,037.72	604,333.67	1,195,150.87	113.15	0.0%
5) TOTAL, REVENUES			57,210,018.00	57,553,532.36	28,988,167.33	57,793,462.26		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	22,100,265.00	23,097,647.27	12,311,962.83	23,249,346.08	(151,698.81)	-0.7%
2) Classified Salaries		2000-2999	7,352,160.00	7,771,440.63	4,427,656.35	7,822,553.73	(51,113.10)	-0.7%
3) Employee Benefits		3000-3999	11,531,050.00	11,930,102.88	5,355,571.07	11,938,653.97	(8,551.09)	-0.1%
4) Books and Supplies		4000-4999	4,140,586.00	3,909,753.16	1,505,315.15	4,286,802.67	(377,049.51)	-9.6%
5) Services and Other Operating Expenditures		5000-5999	4,910,314.00	4,849,633.02	2,510,839.96	5,152,461.40	(302,828.38)	-6.2%
6) Capital Outlay		6000-6999	1,752,217.00	2,960,647.08	400,334.90	2,940,574.64	20,072.44	0.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	640,953.00	651,050.00	354,939.00	644,512.89	6,537.11	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(105,500.00)	(106,860.00)	0.00	(106,860.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			52,322,045.00	55,063,414.04	26,866,619.26	55,928,045.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			4,887,973.00	2,490,118.32	2,121,548.07	1,865,416.88		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,820,538.00	4,820,538.00	1,660,538.00	4,820,538.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,820,538.00)	(4,820,538.00)	(1,660,538.00)	(4,820,538.00)		

2018-19 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)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			67,435.00	(2,330,419.68)	461,010.07	(2,955,121.12)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,464,644.00	13,392,578.92		13,392,578.92	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)			11,464,644.00	13,392,578.92		13,392,578.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,464,644.00	13,392,578.92		13,392,578.92		
2) Ending Balance, June 30 (E + F1e)			11,532,079.00	11,062,159.24		10,437,457.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	978,838.00	954,677.67		951,150.66		
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	10,553,241.00	10,107,481.57		9,486,307.14		

Multi-year Projections

SSC School District and Charter School Financial Projection Dartboard 2019-20 Governor's Proposed State Budget

This version of SSC's Financial Projection Dartboard is based on the 2019-20 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
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
COLA at 3.46%	\$258	\$262	\$270	\$313
2019-20 Base Grants	\$7,717	\$7,833	\$8,066	\$9,347
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$803	–	–	\$243
2019-20 Adjusted Base Grants	\$8,520	\$7,833	\$8,066	\$9,590
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	2018-19	2019-20	2020-21	2021-22	2022-23
Department of Finance Gap Funding Percentage	100.00%	–	–	–	–
COLA ^{1,2}	3.70%	3.46%	2.86%	2.92%	2.90%

PLANNING FACTORS						
Factors		2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA ³		2.71%	3.46%	2.86%	2.92%	2.90%
California CPI		3.58%	3.18%	3.05%	2.92%	3.15%
California Lottery	Unrestricted per ADA	\$151	\$151	\$151	\$151	\$151
	Restricted per ADA	\$53	\$53	\$53	\$53	\$53
Mandate Block Grant (District)	Grades K-8 per ADA	\$31.16	\$32.24	\$33.16	\$34.13	\$35.12
	Grades 9-12 per ADA	\$59.83	\$61.90	\$63.67	\$65.53	\$67.43
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$16.33	\$16.90	\$17.38	\$17.89	\$18.41
	Grades 9-12 per ADA	\$45.23	\$46.79	\$48.13	\$49.54	\$50.98
One-Time Discretionary Funds per ADA		\$184	–	–	–	–
Interest Rate for Ten-Year Treasuries		2.87%	3.19%	3.19%	3.20%	3.30%
CalPERS Employer Rate ⁴		18.062%	20.70%	23.40%	24.50%	25.00%
CalSTRS Employer Rate ⁵		16.28%	17.10%	18.10%	18.10%	17.60%

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

¹Target for LCFF was 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

²2018-19 rate includes statutory COLA of 2.71% plus an augmentation of 0.99% represented by an additional \$670 million for school districts and charter schools. County offices of education receive only the statutory COLA.

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

⁴Rate is final for 2018-19 fiscal year

⁵Rates for 2019-20 and beyond are subsidized in Governor Newsom's Budget Proposal

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A, A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E. current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Revenue Limit Sources	8010-8099	47,594,563.00	2.71%	48,882,233.00	2.71%	50,205,443.00
2. Federal Revenues	8100-8299	54,965.98	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,525,127.00	-46.52%	815,676.94	2.86%	839,005.30
4. Other Local Revenues	8600-8799	268,000.00	0.00%	268,000.00	0.00%	268,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,918,575.76)	-13.23%	(3,400,000.00)	0.00%	(3,400,000.00)
6. Total (Sum lines A1 thru A5c)		45,524,080.22	2.29%	46,565,909.94	2.89%	47,912,448.30
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,706,192.09		20,971,499.01
b. Step & Column Adjustment				265,306.92		368,862.03
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,706,192.09	1.28%	20,971,499.01	1.76%	21,340,361.04
2. Classified Salaries						
a. Base Salaries				6,163,438.72		6,112,540.92
b. Step & Column Adjustment				70,689.66		71,516.73
c. Cost-of-Living Adjustment						
d. Other Adjustments				(121,587.46)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,163,438.72	-0.83%	6,112,540.92	1.17%	6,184,057.65
3. Employee Benefits	3000-3999	8,727,476.96	4.80%	9,146,181.14	5.52%	9,650,665.03
4. Books and Supplies	4000-4999	2,670,663.10	0.48%	2,683,364.19	3.05%	2,765,206.79
5. Services and Other Operating Expenditures	5000-5999	3,895,704.13	1.84%	3,967,481.62	3.05%	4,088,489.81
6. Capital Outlay	6000-6999	1,126,500.00	-28.65%	803,772.20	3.05%	828,287.25
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	644,512.89	4.11%	670,995.81	2.73%	689,287.84
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(582,937.21)	0.00%	(582,937.21)	0.00%	(582,937.21)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,820,538.00	-37.77%	3,000,000.00	0.00%	3,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		48,172,088.68	-2.90%	46,772,897.68	2.55%	47,963,418.20
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,648,008.46)		(206,987.74)		(50,969.90)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,134,315.62		9,486,307.16		9,279,319.42
2. Ending Fund Balance (Sum lines C and D1)		9,486,307.16		9,279,319.42		9,228,349.52
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	122,359.12		122,359.12		122,359.12
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,363,948.04		9,156,960.30		9,105,990.40
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,486,307.16		9,279,319.42		9,228,349.52

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A,A) (B)	2019-20 Projection (C)	% Change (Cols E-C C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,363,948.04		9,156,960.30		9,105,990.40
c. Unassigned Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		9,363,948.04		9,156,960.30		9,105,990.40
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B2D - remove "one-time" 2% off schedule for Classified						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A) (B)			
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00		0.00%	0.00
2. Federal Revenues	8100-8299	3,235,440.08	0.00	3,235.4		
3. Other State Revenues	8300-8599	4,188,215.33	0.66	4,215.7		
4. Other Local Revenues	8600-8799	927,150.87	-100.00%			
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,918,575.76	-13.23%	3,400,000.00	0.00%	3,400,000.00
6. Total (Sum lines A1 thru A5c)		12,269,382.04	-11.56%	10,851,190.22	1.11%	10,971,760.68
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,543.1		
b. Step & Column Adjustment				34,078.26		34,534.91
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,543,153.99	1.34%	2,577,232.25	1.34%	2,611,767.16
2. Classified Salaries						
a. Base Salaries				1,659,115.01		1,644,289.37
b. Step & Column Adjustment				19,015.70		19,238.19
c. Cost-of-Living Adjustment						
d. Other Adjustments				(33,841.34)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,659,115.01	-0.89%	1,644,289.37	1.17%	1,663,527.56
3. Employee Benefits	3000-3999	3,211,177.01	3.15%	3,312,209.42	3.58%	3,430,946.05
4. Books and Supplies	4000-4999	1,616,139.57	-0.44%	1,609,001.89	3.05%	1,658,076.45
5. Services and Other Operating Expenditures	5000-5999	1,256,757.27	-1.48%	1,238,193.30	3.05%	1,275,958.19
6. Capital Outlay	6000-6999	1,814,074.64	-90.73%	168,079.85	3.05%	173,206.28
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	476,077.21	0.00%	476,077.21	0.00%	476,077.21
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)		12,576,494.70	-12.34%	11,025,083.29	2.40%	11,289,558.90
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(307,112.66)		(173,893.07)		(317,798.22)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,258,263.30		951,150.64		777,257.57
2. Ending Fund Balance (Sum lines C and D1)		951,150.64		777,257.57		459,459.35
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	951,150.66		777,257.57		459,459.35
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)		951,150.64		777,257.57		459,459.35

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A, A) (B)	2019-20 Projection (C)	% Change (Cols. E-C, C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B2D - remove "one-time" 2% off schedule for Classified						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E: current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCF/Revenue Limit Sources	8010-8099	47,594,563.00	2.71%	48,882,233.00	2.71%	50,205,443.00
2. Federal Revenues	8100-8299	3,290,406.06	-1.67%	3,235,440.08	0.00%	3,235,440.08
3. Other State Revenues	8300-8599	5,713,342.33	-11.94%	5,031,427.08	2.86%	5,175,325.90
4. Other Local Revenues	8600-8799	1,195,150.87	-77.58%	268,000.00	0.00%	268,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		57,793,462.26	-0.65%	57,417,100.16	2.56%	58,884,208.98
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,249,346.08		23,548,731.26
b. Step & Column Adjustment				299,385.18		403,396.94
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,249,346.08	1.29%	23,548,731.26	1.71%	23,952,128.20
2. Classified Salaries						
a. Base Salaries				7,822,553.73		7,756,830.29
b. Step & Column Adjustment				89,705.36		90,754.92
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(155,428.80)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,822,553.73	-0.84%	7,756,830.29	1.17%	7,847,585.21
3. Employee Benefits	3000-3999	11,938,653.97	4.35%	12,458,390.56	5.00%	13,081,611.08
4. Books and Supplies	4000-4999	4,286,802.67	0.13%	4,292,366.08	3.05%	4,423,283.24
5. Services and Other Operating Expenditures	5000-5999	5,152,461.40	1.03%	5,205,674.92	3.05%	5,364,448.00
6. Capital Outlay	6000-6999	2,940,574.64	-66.95%	971,852.05	3.05%	1,001,493.53
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	644,512.89	4.11%	670,995.81	2.73%	689,287.84
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(106,860.00)	0.00%	(106,860.00)	0.00%	(106,860.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,820,538.00	-37.77%	3,000,000.00	0.00%	3,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		60,748,583.38	-4.86%	57,797,980.97	2.52%	59,252,977.10
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,955,121.12)		(380,880.81)		(368,768.12)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,392,578.92		10,437,457.80		10,056,576.99
2. Ending Fund Balance (Sum lines C and D1)		10,437,457.80		10,056,576.99		9,687,808.87
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	122,359.12		122,359.12		122,359.12
b. Restricted	9740	951,150.66		777,257.57		459,459.35
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,363,948.04		9,156,960.30		9,105,990.40
2. Unassigned Unappropriated	9790	(0.02)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,437,457.80		10,056,576.99		9,687,808.87

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,363,948.04		9,156,960.30		9,105,990.40
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	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		9,363,948.02		9,156,960.30		9,105,990.40
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.41%		15.84%		15.37%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		4,003.96		4,003.96		4,003.96
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		60,748,583.38		57,797,980.97		59,252,977.10
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)		60,748,583.38		57,797,980.97		59,252,977.10
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)		1,822,457.50		1,733,939.43		1,777,589.31
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)		1,822,457.50		1,733,939.43		1,777,589.31
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. Educ. Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									329
	TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,619,923.75		1,619,923.75
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	708,624.74		708,624.74
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	893,510.06		893,510.06
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	96,521.46		96,521.46
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	30,927.00		30,927.00
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	3,349,507.01	0.00	3,349,507.01
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	226,673.09		226,673.09
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	226,673.09	0.00	226,673.09
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	3,576,180.10	0.00	3,576,180.10
	STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,461,167.07		1,461,167.07
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	196,221.34		196,221.34
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	649,583.36		649,583.36
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	72,921.46		72,921.46
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	28,827.00		28,827.00
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	2,408,720.23	0.00	2,408,720.23
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	154,785.00		154,785.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	154,785.00	0.00	154,785.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	2,563,505.23	0.00	2,563,505.23
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									357,934.87
										2,921,440.10

Special Education Maintenance of Effort
2018-19 Projected Expenditures vs. 2017-18 Actual Expenditures Comparison
2018-19 Projected Expenditures by LEA (LP-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
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	196,221.34		196,221.34
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	87,928.46		87,928.46
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	46,000.00		46,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	23,000.00		23,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	353,149.80	0.00	353,149.80
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	353,149.80	0.00	353,149.80
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)									
	TOTAL COSTS								357,934.87	
										1,096,545.45
										1,807,630.12

* 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
	UNDUPLICATED PUPIL COUNT									329
	TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,726,178.46		1,726,178.46
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	692,455.08		692,455.08
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	840,839.89		840,839.89
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	50,301.24		50,301.24
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	19,961.59		19,961.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,329,736.26	0.00	3,329,736.26
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	177,708.69		177,708.69
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	595,357.76								595,357.76
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	177,708.69	0.00	177,708.69
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	3,507,444.95	0.00	3,507,444.95
	FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	153,476.04		153,476.04
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	503,042.85		503,042.85
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	230,063.23		230,063.23
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	7,728.49		7,728.49
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,794.54		1,794.54
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	896,105.15	0.00	896,105.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	54,931.24		54,931.24
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	54,931.24	0.00	54,931.24
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	951,036.39	0.00	951,036.39
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									294,296.16
										656,740.23

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,572,702.42		1,572,702.42
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	189,412.23		189,412.23
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	610,776.66		610,776.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	42,572.75		42,572.75
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	18,167.05		18,167.05
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,433,631.11	0.00	2,433,631.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	122,777.45		122,777.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	595,357.76								595,357.76
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	122,777.45	0.00	122,777.45
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	2,556,408.56	0.00	2,556,408.56
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									294,296.16
	TOTAL COSTS									2,850,704.72
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	189,412.23		189,412.23
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	70,344.09		70,344.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	38,198.08		38,198.08
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	12,406.63		12,406.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	310,361.03	0.00	310,361.03
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	310,361.03	0.00	310,361.03
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									294,296.16
	TOTAL COSTS									1,273,101.09
										1,877,758.28

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

SELPA: (??)

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

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: (??)

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

_____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

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 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	3,576,180.10		
b. Less: Expenditures paid from federal sources	654,740.00		
c. Expenditures paid from state and local sources	2,921,440.10	2,850,704.72	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		2,850,704.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,921,440.10	2,850,704.72	70,735.38

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

	Projected Exps. FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	3,576,180.10		
b. Less: Expenditures paid from federal sources	654,740.00		
c. Expenditures paid from state and local sources	2,921,440.10	2,850,704.72	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		2,850,704.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,921,440.10	2,850,704.72	70,735.38
d. Special education unduplicated pupil count	329.00	329.00	
e. Per capita state and local expenditures (A2c/A2d)	8,879.76	8,664.76	215.00

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>Projected Exps.</u>	<u>Comparison Year</u>	
	<u>FY 2018-19</u>	<u>FY 2017-18</u>	<u>Difference</u>
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	<u>1,807,630.12</u>	<u>1,877,758.28</u>	
Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>1,877,758.28</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>1,807,630.12</u>	<u>1,877,758.28</u>	<u>(70,128.16)</u>

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

	<u>Projected Exps.</u>	<u>Comparison Year</u>	
	<u>FY 2018-19</u>	<u>FY 2017-18</u>	<u>Difference</u>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	<u>1,807,630.12</u>	<u>1,877,758.28</u>	
Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>1,877,758.28</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>1,807,630.12</u>	<u>1,877,758.28</u>	<u>(70,128.16)</u>
b. Special education unduplicated pupil count	<u>329</u>	<u>329</u>	
c. Per capita local expenditures (B2a/B2b)	<u>5,494.32</u>	<u>5,707.47</u>	<u>(213.15)</u>

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

Merritt Merten
Contact Name

760-336-4503
Telephone Number

Fiscal Services Supervisor
Title

mmerten@cuhisd.net
E-mail Address

SIAI

Second Interim
2018-19 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9510
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(10,857.00)	0.00	(106,860.00)				
Other Sources/Uses Detail					0.00	4,820,538.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	10,857.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	106,860.00	0.00				
Other Sources/Uses Detail					160,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,660,538.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,000,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2018-19 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	10,857.00	(10,857.00)	106,860.00	(106,860.00)	4,820,538.00	4,820,538.00		