

Central Union High  
School District

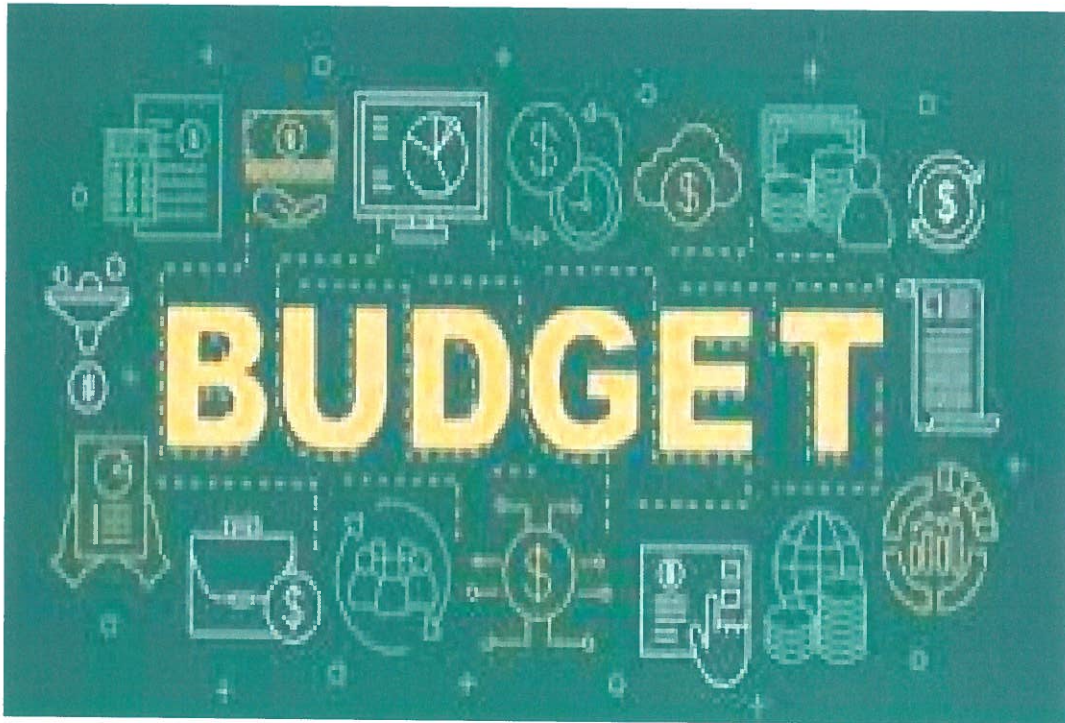
2021-2022

1<sup>st</sup> Interim Report



# Central Union High School District

First Interim Report **2021-2022**  
December 14, 2021



# Central Union High School District

First Interim Report 2021-22

## Narrative

The California Education Code (Ed Code) requires school district's 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 (when the districts close the books - September). These reports must be prepared using the Standardized Account Code Structure (SACS) software developed by the California Department of Education.

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

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

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

### **First Interim Report - Budget Overview**

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

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



**State Information**

In May 2021, Governor Newsom unveiled his 2021-22 May Revise State Budget that, compared to 2020-21, went from a \$54.3 billion deficit to a historic \$75.7 billion surplus. Along with the approximate \$76 billion surplus was an extra \$25 billion from federal resources which amounted to a total of \$100 billion in surplus. The State is also projecting to establish a \$24 billion reserves. This is an undeniable V-shaped recovery for the State of California.

In 2020-21, the Governor continued with an unfunded Cost of Living Adjustment (COLA) of 2.31%. For 2021-22, the Governor signed and enacted a State Budget with a “Mega” COLA of 5.07% for the LCFF of which the prior unfunded 2.31% COLA is made up within the Mega.

For 2021-22, Proposition 98 is estimated to top at \$93.7 billion or a \$7.9 billion increase over the Governor’s January Budget. As you can see in the table below, the change in LCFF Funding went from a +\$2 billion in January to a \$3.2 billion in the Enacted Budget. The COLA for 2021-22 went from a statutory of 1.5% to a compounded COLA of 4.05% to a “Mega” COLA of 5.07%.

Below is a chart that details the changes in State funding between the January Budget, the May Revision and the Enacted Budget for 2021-22.

Item	Governor’s Budget	May Revision	Enacted Budget
<b>LCFF Funding Increase</b>	<b>\$2 billion</b>	<b>\$3.2 billion</b>	<b>\$3.2 billion</b>
<b>Proposition 98 Minimum Guarantee</b>			
2019–20	\$79.5 billion	\$79.3 billion	\$79.3 billion
2020–21	\$82.8 billion	\$92.8 billion	\$93.4 billion
2021–22	\$85.8 billion	\$93.7 billion	\$93.7 billion
<b>COLA</b>	<b>1.5%</b>	<b>1.7%</b>	<b>1.7%</b>
<b>Compounded COLA</b>	<b>3.84%</b>	<b>4.05%</b>	<b>4.05%*</b>
<b>“Mega” COLA</b>	<b>N/A</b>	<b>5.07%</b>	<b>5.07%**</b>
<b>One-Time Discretionary</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

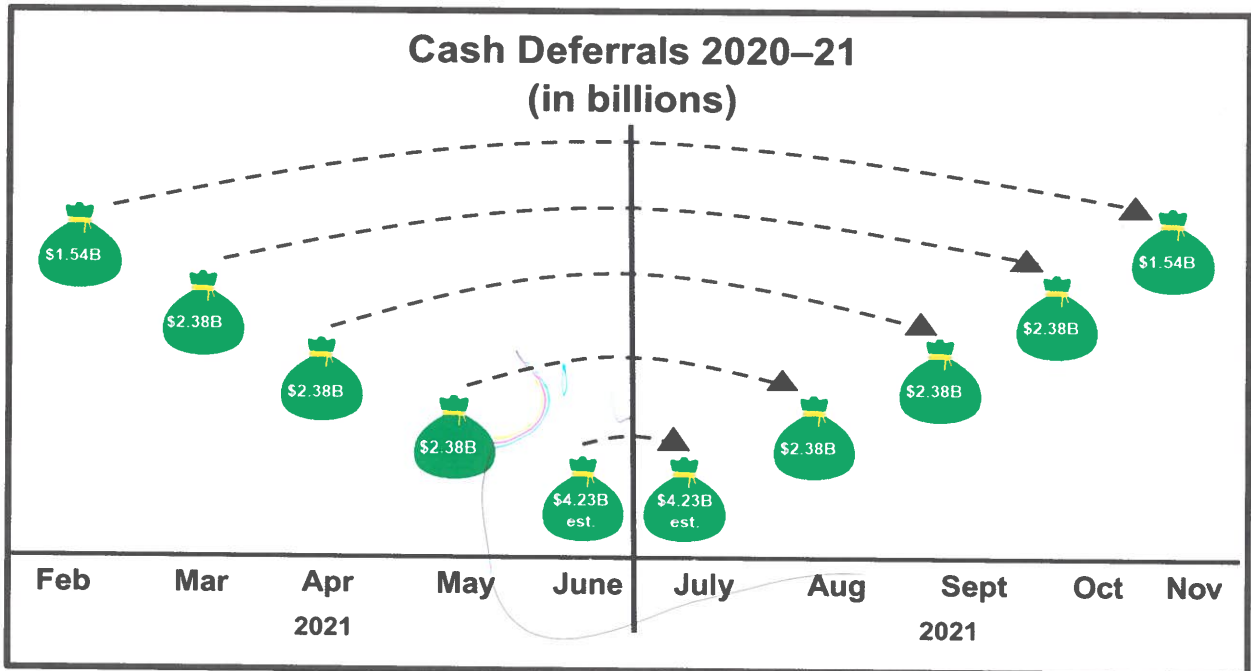
\*General Child Care, the California State Preschool Program, and Adult Education will receive the compounded COLA

\*\*The LCFF will receive the “Mega” COLA

**State Cash Deferrals**

Due to the projection of major State revenue decreases, the State’s 2020-21 Budget included cash deferrals nearly \$13 billion for K–12 funding. Cash deferrals are changes in law that delay the schedule of apportionments or cash disbursements allowing the state to retain cash for a period of time. School districts then have the burden of borrowing cash in order to cover operational expenditures.

The Governor moved forward with all of the 2020-21 deferrals as illustrated below that began in February and went through June, 2021. Below is an illustration of the cash deferrals that were imposed in the second half of 2020-21.



The Governor’s 2021-22 Enacted Budget eliminated the deferrals moving forward and accelerated the repayment of the cash from the February through April 2021 deferrals to be paid in August as noted below.

**Cash Flow and Deferrals: Repayment Schedule.**

February 2021	March 2021	April 2021	May 2021
<b>\$1.54 Billion</b>	<b>\$2.38 Billion</b>	<b>\$2.38 Billion</b>	<b>\$2.38 Billion</b>
November 2021	October 2021	September 2021	August 2021
August 2021	August 2021	August 2021	

**CalSTRS & CalPERS**

In 2020-21, the Legislature and the Governor agree to provide \$2.3 billion in funding relief for employer statutory contributions to the California State Teachers’ and the California Public Employees’ Retirement Systems. In other words, this contribution to the CalSTRS and CalPERS Retirement System came as a rate relief for employers in 2020-21.

Governor Newsom did not propose relieve for school employers for 2021-22 for the California State Teachers' Retirement System (CalSTRS) or the California Public Employees' Retirement System (CalPERS). Assembly Bill 1469 gave authority to the CalSTRS Board to increase/decrease the employer and State contribution rates to fully exhaust the unfunded liability by 2046. The current adopted rate did not change from the 16.92% CalSTRS employer rate previously estimated.

In contrast, the CalPERS Board approved the employer contribution rate at its April 2021 meeting for 2021–22 to be 22.91%. It is projected that the CalPERS employer rate will grow to 27.80% in 2025-26. **(additional CalSTRS/CalPERS information included later in narrative)**

### **Rainy Day Fund**

A “Rainy Day Fund” was established under Governor Brown’s tenure. This “Rainy Day Fund” or Budget Stabilization Account (BSA) was set up in order to hedge off future economic downturns in the State’s economy. During 2020-21, the State drew down \$7.8 billion of the \$16.1 billion in the fund. This was the first time a withdrawal was made since the inception in 2014. This left the BSA with approximately \$8.3 billion. Due to the dramatically improved State revenue, the Enacted Budget included increases to the BSA Balance for 2020-21 to \$12.5 billion and an additional \$3.3 billion in 2021-22 to end with a total balance of \$15.8 billion.

### **Cap on District Reserves**

When the State meets certain criteria, it is required to put money in the education rainy day fund. Based on the Enacted Budget, the State is required to deposit \$6.4 billion into the Prop 98 reserve account which will reach 8.1% of the K-12 portion of the minimum guarantee. There is a cap on district reserves that will be triggered based on this deposit. The percentage in this reserve account is above the 3% trigger and now districts will have to plan to spend down their reserves or commit funds in order establish a General Fund Ending Fund Balance of 10% beginning in 2022-23. The District will be looking at this requirement very closely as we progress through the 2021-22 fiscal year.

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

In 2018-19, the District received full implementation of LCFF funding. The District reached 100% of its LCFF target and eliminated the funding gap during 2018-19. In 2019-20, since the target had been reached, the District only received the statutory COLA of 3.26% as additional funding for the LCFF. This only generated approximately \$1.63 million in new revenues for that year. The LCFF was basically flat in 2020-21 since the statutory COLA of 2.31% was not funded as per the State Budget Act.

The 2021-20 Enacted Budget increases the cost-of-living adjustment (COLA) provided in the Governor’s Budget in two ways. First, the State Budget recognized the statutory COLA for 2021–22 as 1.70%. Second, an additional \$520 million in Proposition 98 General Fund revenues was provided to increase the LCFF COLA by an additional 1.00% which brought it to 2.70%. The 2.70% COLA is then compounded with the 2020–21 statutory COLA of 2.31% which resulted in an LCFF “Mega” COLA of 5.07% for 2021–22.

Purpose of Supplemental & Concentration Funding

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

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

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

The main principal of the LCAP is to show **how** the district will provide increased or improved services to “unduplicated” pupils. Now that the LCFF no longer has a Funding Gap, S&C funding is based on full funding. Services for unduplicated pupils must be increase/improved to the full percentage of S&C dollars provided to the District as compared to the Base Grant funding of the LCFF. The CUHSD’s three-year average percentage of unduplicated students enrolled in our District is 76.60%.

The 2021-22 Enacted Budget augmented funding for the Concentration Grant by approximately \$1.1 billion. This was an additional 15% funding to the program based on unduplicated pupil percentages that must be reported as a one-time supplement. For the Central Union High School District, this means approximately \$1.56 million in additional Concentration dollars for 2021-22. Below is a comparison of the Base Grant and S&C funding between 2020-21 and 2021-22 fiscal years.

A summary of the Central Union High School District’s estimated LCFF & LCAP Funding is shown below:

	2020-21	Proj. 2021-22
Estimated Base Grant*	\$37,873,408	\$39,793,670
Estimated Supplemental/Concentration Grants (Based on LCFF Calculation)	\$10,112,130	\$12,004,719
<b>Estimated Total LCFF Funding</b>	<b>\$49,315,600</b>	<b>\$52,833,625</b>
Percentage to Increase or Improve Services	26.03%	26.13%

\*Calculated Base Grant excludes S&C, Targeted Instructional Improvement Block Grant and Home to School Transportation Funding as per the LCFF calculation.

Enrollment/Average Daily Attendance (ADA) – District History and Projection

A District’s annual enrollment count is taken in October for that particular school year and is used for estimating staffing and facility needs. This enrollment count is called the October California Basic Educational Data System (CBEDS) count. Based on feeder school enrollment counts, the projected enrollment for the Central Union High School District for 2021-2022 is 4,115. This is a projected decrease of 25 students from the 2020-2021 enrollment figure of 4,140.

For the majority of districts, the ADA is the most important piece of State funding as this is used to calculate LCFF funding. For 2021-22, the District’s LCFF accounts for **97.5%** of the total Unrestricted General Fund dollars. Even small fluctuations in the ADA can mean tens of thousands of dollars

as a gain or loss in State revenues. District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenue does not fluctuate greatly from the District's budgeted revenue. A 1% fluctuation in the District's attendance equates to a gain or loss of approximately +/- **\$520,000**.

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

The District's ADA percentage for 2016-17 was 95.38% as compared to the High School Statewide average of 94.05. In 2017-18, the District's ADA percentage increased by **0.36%** to **95.74%** while the state-wide ADA for was **93.93%**. The District's ADA % for 2018-19 increase to **95.95%**.

Due to the pandemic, the State Legislature passed a bill to account for P-2 through the last full attendance month prior to the schools closing in 2019-20. For CUHSD, we account for P-2 through Month 7 instead of Month 8. Given this adjustment, the District's P-2 ADA for 2019-20 is 3,999.79 and our attendance percentage was **96.10%**. Based on the legislative bill, the 2019-20 ADA not only will be used for 2020-21 but will be used for 2021-22 for funding purposes although the actual P-2 for 2020-21 was 4,060.32. (This is the 2020-21 ADA spike shown in Table I below).

The District collects enrollment data from CUHSD's feeder districts based on the October CALPADS reporting window. Using this data, the district, *in a normal year*, would be projecting enrollment to be 4,115 for 2021-22. Using a four-year average attendance percentage times the projected 2021-22 enrollment generates a P-2 ADA of 3,969.69.

The line graph in Table 1 below provides an illustration of the ADA-to-Enrollment history for the Central Union High School District.

**Table 1**

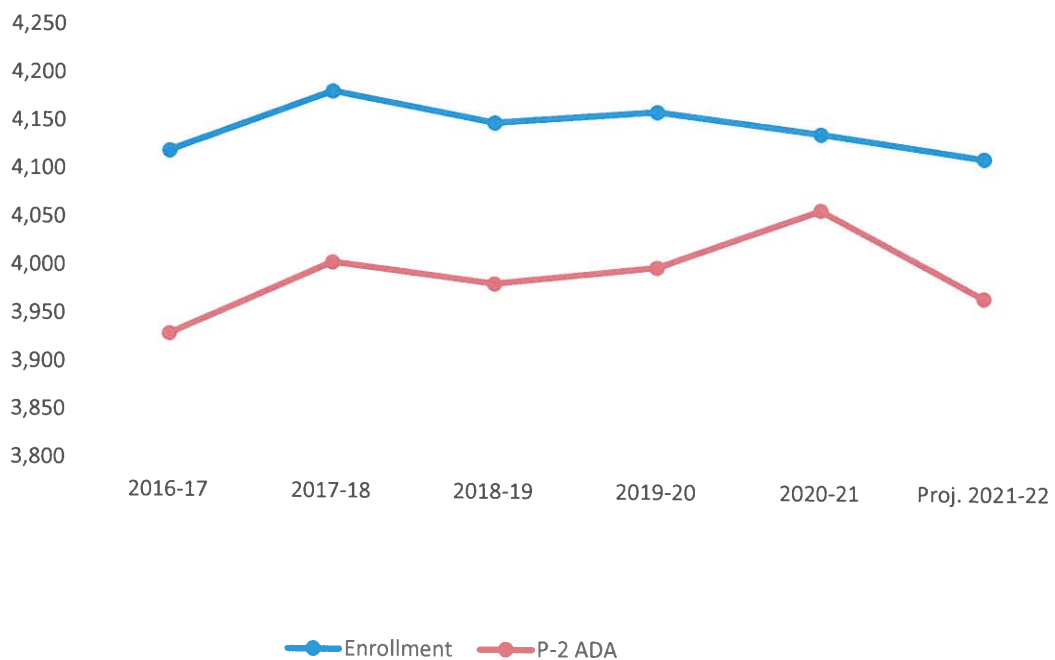




Table 2 below provides a history of the District's the ADA-to –Enrollment.

**Table 2**

## Central Union High School District CALPADS Enrollment vs. P-2 Attendance

	2016-17	2017-18	2018-19	Oct. 2, 2019 2019-20	Oct. 7, 2020 2020-21	Projected 2021-20
CALPADS Enrollment (October Snapshot)	4,119	4,182	4,150	4,162	4,140	4,115
Change in Enrollment	(1)	63	(32)	12	(22)	(25)
Percentage Change	-0.02%	1.53%	-0.77%	0.29%	-0.53%	-0.60%

	2016-17	2017-18	2018-19	2019-20	Estimated 2020-21	Projected 2021-22
P-2 Actual Attendance	3,928.80	4,003.96	3,982.12	3,999.79	4,060.32	3,969.69
Change in ADA Attendance P/Y	13	75	(22)	18	61	(91)
Percentage Change	0.32%	1.91%	-0.55%	0.44%	1.51%	-2.23%

P-2 Actual Attendance as a % of CALPADS Enrollment	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	95.38%	95.74%	95.95%	96.10%	98.08%	96.47%

### **Federal Stimulus Funding – CARES Act, CRRSA Act, ARP Act**

In order to stabilize the economy, the Federal Government approved multiple federal relief packages. The federal government issued the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and the American Rescue Plan (ARP) Act. Under each of these “Acts” are various funding resources that supports instruction, educational programs and health & safety. These federal funds were provided to States to hedge the impact of COVID-19 on staff, assistance with costs of purchasing Personal Protective Equipment (PPE), disinfectant supplies, and other measures to mitigate the impact of the Coronavirus on school operations. The District has been appropriated or will be allocated a total of approximately \$5.3 million from the CARES Act, approximately \$4.8 million in CRRSA funds and \$15.8 million under the ARP Act. These funds are considered Restricted Funds and hence is the major reason why the Restricted Revenues and Expenditures were higher in 2020-21 and will continue high in 2021-22.

The District will modify or update its 2021-2022 Budget in March, 2022 to better account for these funds and other program funds as additional information is available.

## **FIRST INTERIM 2021-2022 -VARIANCE REPORT**

*The Central Union High School District's First Interim Report is based on actual revenues and expenses through the fiscal period ending October 31, 2021. The variance analysis compares revised projected budget information through June 30, 2021 compared to the budget data in the approved budget presented to the Board of Trustees in September, 2021.*

### **UNRESTRICTED GENERAL FUND**

#### **REVENUE VARIANCE**

1. The estimated LCFF funding decreased by <\$232,647> as compared to the September Budget. This change is due to adjustments in the local property taxes that are included as part of the LCFF. As mentioned above, we are using the 2019-20 P-2 ADA as our funded ADA for 2021-22. What may impact this year's LCFF funding is our final Unduplicated Pupil Percentage. At this time, the three year roll-forward average Unduplicated Pupil Percentage for 2021 is 77.19%.
2. Federal Revenues (Unrestricted. An example of a program would be Medical Administrative Activities) had no adjustments at First Interim.
3. Other State Revenues had a slight change to account for an adjustment made to the budget due to not receiving Advanced Placement Exam Fee dollars at this time. <\$1,286.00>
4. Other Local Revenue also had a slight increase to account for donation for the Central Football lockers and the Verizon Poll lease fees at Southwest High School. +\$19,995.

*Overall Unrestricted Revenues decrease of <\$213,938> or <0.39%>*

#### **EXPENDITURE VARIANCE**

1. Certificated Salaries increased by \$609,559 or 2.7% compared to the September Budget. This increase is primarily due to salary cost adjustments for 6<sup>th</sup> period assignments, Fee for Service costs, extra duty stipends, substitute costs and coaching stipends. As part of this increase, LCAP certificated costs is \$233,396.
2. Classified Salaries increased by \$479,483 or 7.6%. This increase is due to adjustments to Instructional Aide overtime, classified coaching stipends, increases in driver costs for Home-To-School/Special Education and After School Program Transportation. Other increases include adjustments to clerical salaries. The LCAP increase to this category total \$106,217.
3. Employee Benefits increased by \$363,140 3.6%. The budget was updated to include the statutory benefits adjustments for the certificated and classified salary increases as noted above.
4. Books and Supplies decreased by <\$733,012> or <18.2%>. This decrease is attributable to multiple adjustments for LCAP Supplemental and Concentration funding for material and supplies. Most notably, there was a shift of budgeted expenditures from Books & Supplies to Services and Other Operating Expenditures. This is to cover the costs of new furniture for the STEM Building.
5. Services and Other Operating Expenses increased by \$380,416 or 7.7%. The budget was adjusted in several areas and various object codes. For example, Travel & Conference increased due to the fact that staff is traveling for meetings/conferences., Dues & Memberships are now being renewed, Property & Liability Insurance increased, Leases & Repairs went up, and the

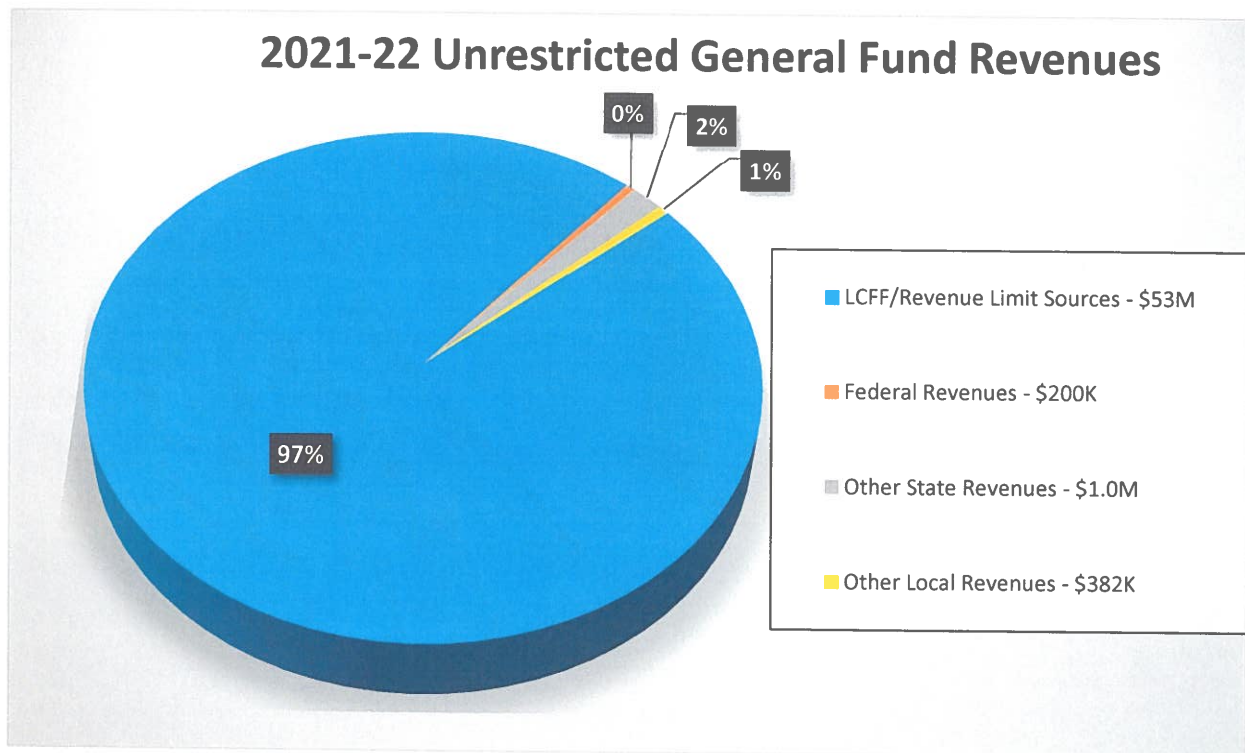
budget for Professional & Consulting Services also increased. As mentioned in the description of Books and Supplies, there was a shift of budgeted expenditures from Books & Supplies to Services and Other Operating Expenditures. This is to cover the costs of new furniture for the STEM Building.

6. Capital Outlay – increase of \$73,326 or 10.6%. The majority of this increase was due to adjusting the LCAP budget in support of purchasing two busses and support the possibility of adding routes.
7. Other Outgo – minor increase of \$257 or 0.0%. This is due to an adjustment to the students generating “District of Resident” funds for Imperial County of Education (ICOE). The CUHSD transfers funds to ICOE based on student that they serve on behalf of the District. These students are counted with our ADA and we then transfer the related LCFF amount to ICOE.
8. Transfers of Indirect Cost increased by \$229,372 or 42.2%. This increase is the result of adjustments to expenditures in various Restricted programs including Federal CARES Act Programs. There was also an indirect costs increase to the Child Nutrition Fund 130.

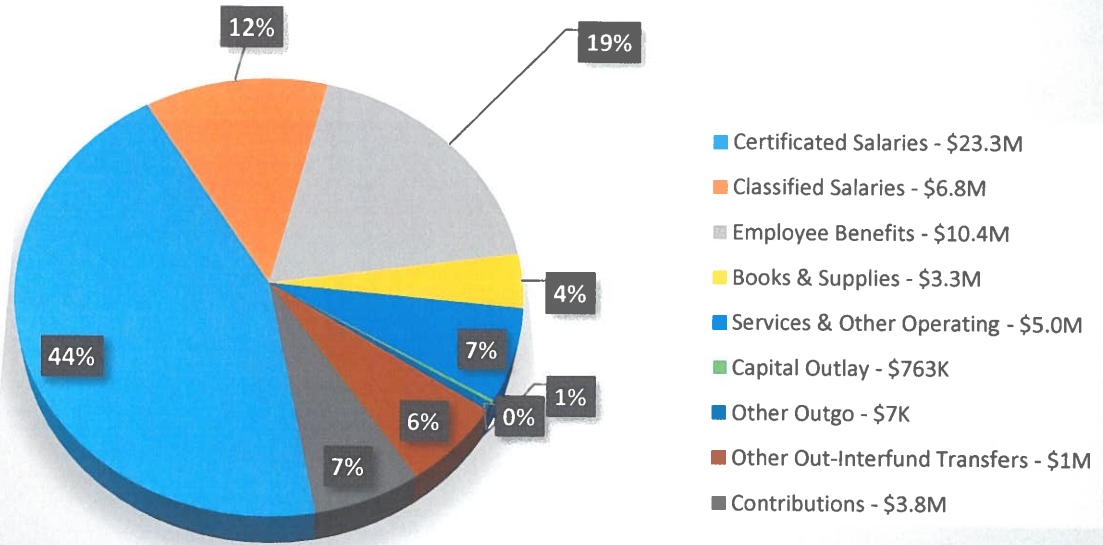
*Overall Unrestricted Expenditures increased by \$923,796 or 1.9%*

9. Other Financial Sources/Uses - Transfers Out. At this time, there is no adjustment to Transfers Out. The current \$1,000,000 a transfer out to Fund 140 Deferred Maintenance Fund. The purpose is to cover various replacement projects especially HVAC units at Southwest, Central and Desert Oasis High School. The Contributions category decreased by <\$142,997> or<3.6%>. This particular category decreased primarily to account for decreases in projected costs for Special Education and 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 Unrestricted General Fund Budget.



## 2021-22 Unrestricted General Fund Expenditures



## RESTRICTED GENERAL FUND

### REVENUE VARIANCE

1. Federal revenues increased by \$13,609,356 or 294.9%. The majority of this increase is due to the Federal Stimulus Funding. The Federal Government approved multiple federal relief packages that includes the Coronavirus Aid, Relief, and Economic security (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and the American Rescue Plan (ARP) Act. Of notice here is the Elementary and Secondary Schools Emergency Relief Fund. Programs included in the Federal Revenue increases are ESSER II = \$953,278, ESSER III = \$7,795,927, ESSER III Learning Loss = \$2,950,000, Expanded Learning Grant Resource 3216-3217-3218-3219 = \$1,552,005. Other program budgets that were updated were based on the latest award letters and carryover funds. Updated Title 1 – Basic Grant, Title IV – Student Support and Teacher Quality Grant.
2. Other State revenues decreased by <\$2,063,317> or <26.5%>. Based on the Legislative Bill 130, funding that was previously categorized as State Covid-19 Relief dollars under the Expanded Learning Grant Resource 7425 is now reclassified as Expanded Learning Grant funds under multiple Federal Programs (Resource 3216, 3217, 3218, 3219). In other words, the major adjustment made in this revenue category had to do with the reclassification of such funds moving from State to Federal categories. As an offset to the reduction in revenues, a major carryover was entered in the amount of \$1.6 million for the In-Person Learning Grant.
3. Other Local revenue increased by \$525,796 or 20.2%. This is the result of an increase in Special Education funding, the Strong Workforce Program and Redevelopment Agency funding.

*Overall, Restricted Revenues increased by \$13,394,335 or 62.6%*

## EXPENDITURE VARIANCE

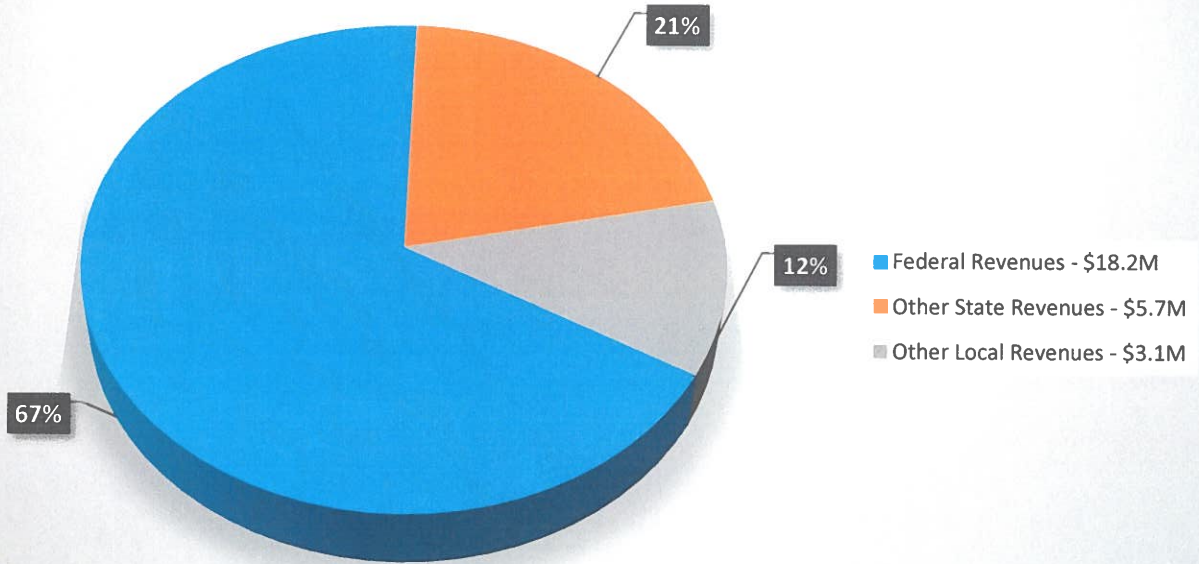
1. Certificated Salaries increased by \$1,014,651 or 26.8%. The budget was adjusted to include certificated fee for service, extra duty stipends, extra period assignment and the remaining salary for the rest of the year for the new Assistant Principal (Extended Learning Opportunity Grant and ESSER Grant expenditures). Additionally, the budget was modified for an adjustment to Title 1 - Basic Grant salaries.
2. Classified Salaries increased by \$312,064 or 16.5%. The increase is due to increases for instructional aide services in the Special Education Department, paraprofessional salaries in the Extended Learning Opportunity Grant, instructional aide costs in Title III Limited English and pupil services under ESSER III Learning Loss Recovery Grant. This increase also includes salaries for a possible Safety Coordinator for the District.
3. Employee Benefits increased by \$383,387 or 7.9%. The budget was updated to include statutory benefit adjustments for the salary adjustment increases as noted above.
4. Books and Supplies increased by \$3,624,988 or 60.2%. The majority of the increase is due to budgeting Restricted dollars for materials, supplies and non-capitalized equipment under the Federal Relief/CARES Act Grants. The budget was modified to include additional funding due to carryover from Title 1, Lottery Instructional Lottery dollars, Career Technical Education Incentive Grant Program (CTEIG) and the Strong Workforce Program. Additionally, this is the category that our Redevelopment Agency (RDA) fees are being budgeted until such time that the budget is transferred to Capital Outlay Category 6000 in support of construction expenditures for the new STEM Building or other facility improvements.
5. Services and Other Operating Expenses increased by \$4,432,410 or 134.7%. The budget was increased to account for potential expenditures Title 1, Title III, Strong Workforce Grant support, and the Career Tech Ed Program. The major budget increase came from the Federal Relief/CARES Act Grants in support of traveling and Professional/Consulting Services.
6. Capital Outlay increased \$3,410,223 or 298.4%. Again, the budget was adjusted upward due to California Department of Education approved capital expenditures which include the Central Site Security Improvement and the Southwest High School Clock/PA Address System Upgrade Projects. This category also includes new equipment/vehicles for transportation. The budget also included the purchasing of equipment for the Strong Workforce Program and Routine Restricted Maintenance.
7. Other Outgo - budget is constant. No changes.
8. Transfers of Indirect Cost increased by \$652,876 or 49.7%. This increase is a result of upward adjustments in expenditures in Restricted programs primarily the Federal Relief Funds/CARES Act Grants (ESSER III and Expanded Learning Grants), Career Tech Ed Program, and Strong Workforce Program.

*Overall Restricted Expenditures increased by \$13,394,334 or 62.6%*

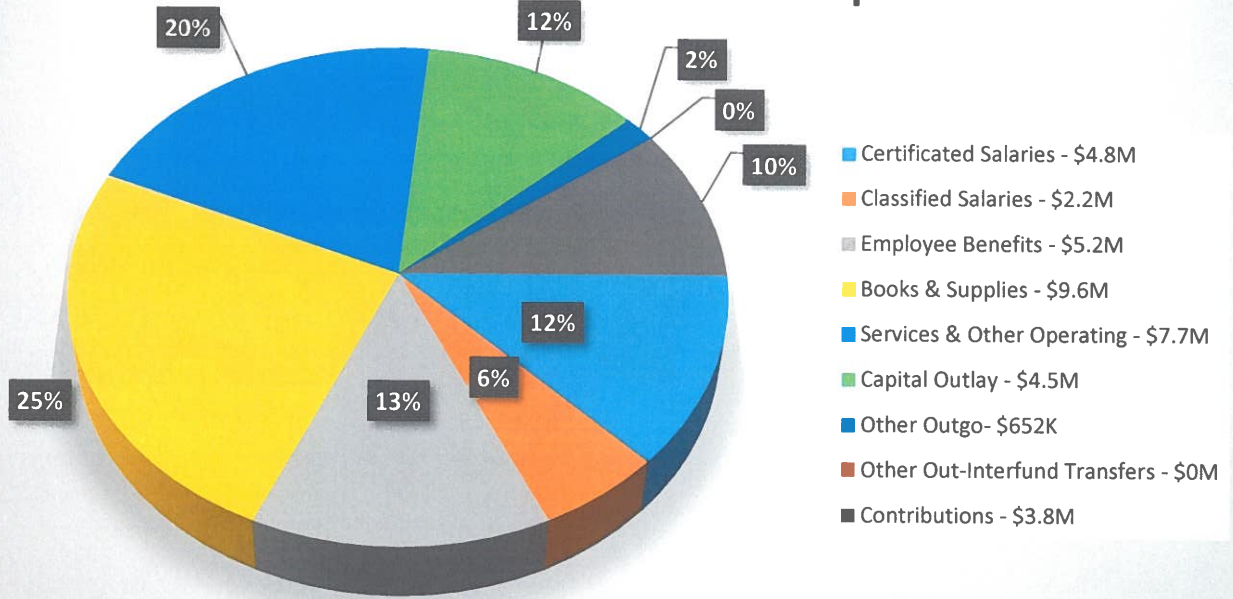
9. Other Financial Sources/Uses. Contributions to the Restricted budget decreased by <\$142,997> or <3.6%>. This particular category decreased primarily to account for reduced budgeted costs in Routine Restricted Maintenance and Special Education.

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.

### 2021-2022 Restricted General Fund Revenue



### 2021-22 Restricted General Fund Expenditures



**CalSTRS/PERS Funding Plan**

**CalSTRS**

As part of the 2014–15 State Budget, the California State Teachers’ Retirement System (CalSTRS) Full Funding Plan (AB 1469) was put in place to propel the retirement system to be fully funded in 32 years. The plan included statutory employer and state contribution rates initially, and then gave authority to the CalSTRS Board—for the first time—to increase contribution rates to fully exhaust the unfunded liability by 2046. In 2014-15, Governor Brown had estimated the total unfunded liability to be \$73.7 billion.

In an attempt to assist school districts, the Governor redirect approximately \$2.3 billion to reduce employer contributions rates in 2020-21 and 2021-22. Since this is one area that the Legislature and Governor have agreed to do, the District is utilizing the rates listed below for the 2021-22 budgets and beyond. The current 2021-22 CalSTRS’s employer rate was 16.92%.

Table 7 illustrates the CalSTRS employer rates over time.

**Table 7 – CalSTRS Rate Schedule**

	Actual	Projected		
	2021–22	2022–23	2023–24	2024–25
<b>Employer Contribution Rate</b>	<b>16.92%<sup>1</sup></b>	<b>19.10%</b>	<b>19.10%</b>	<b>19.10%</b>

<sup>1</sup>Adopted by the CalSTRS Board in June 2021; rates in the subsequent years are subject to change based on board decision

**CalPERS**

CalPERS continues to have an increase in rates but not at the speed that had been previously anticipated before Governor Newsom’s assistance to redirect funds to offset the CalPERS rates. In 2019-20, the CalPERS rate was 19.721%. For 2020-2021, the CalPERS rate was set to increase to 22.68% prior to the Governor’s buydown. After the buy-down, the rate was revised downward to 20.7%. Still an increase but not as large as anticipated. The District has included these figures below in the budget and multi-year projections. The year-over-year increase to the employer’s or District’s portion of STRS/PERS costs are projected to be between \$400,000 and \$600,000 until 2023-24. The impact of these increased costs is shocking and has a direct and significant impact to the budget which will continue through 2025-26.

Table 8 illustrates the CalPERS employer rates. The District will continue to cover these retirement benefit costs from on-going LCFF funding since the Governor has not provided districts with direct assistance to meet this unfunded liability in the current year.

**Table 8 – CalPERS Rate Schedule**

	Actual	Projected				
	2021–22	2022–23	2023–24	2024–25	2025–26	2026–27
<b>Employer Contribution Rate</b>	<b>22.91%<sup>1</sup></b>	<b>26.10%</b>	<b>27.10%</b>	<b>27.70%</b>	<b>27.80%</b>	<b>27.60%</b>

<sup>1</sup>Adopted by CalPERS Board in April 2021; rates in the subsequent years are subject to change based on board decision

**Bargaining Units**

**EI Centro Secondary Teachers Association**

The District settled with the EI Centro Secondary Teachers Association for the 2020-21 fiscal year. Negotiations commenced with the EI Centro Secondary Teachers Association (ECSTA) in April, 2020 with a TA Agreement that was ratified by the Board of Trustees on June 22, 2021. The Agreement included an on-going 3.00% increase to the salary schedule. It also included a one-time off-scheduled salary payout of 4.0%. There are other added costs such as increases to the hourly rate from \$42/hr. to \$45/hr. and increasing the Health and Welfare cap to the current stated H&W premium.

The on-going costs of this settlement is included as part of the costs for the 2021-22 fiscal year.

**California School Employees Association**

The District also reached an agreement with the California Schools Employees Association (CSEA) bargaining unit members for 2020-21. The Board of Trustees also ratified the Agreement on June 22, 2021. The Agreement included an on-going 3.00% increase to the salary schedule and a one-time off-scheduled salary payout of \$2,000 per Full Time Equivalent employee (FTE = 8hr. day employee). Other increases included increasing the Health and Welfare cap of \$825.00/month to \$909.35/month.

The on-going costs of this agreement is included in the 2021-22 Budget.

**Cash Flow**

Due to the large cash deferrals in the 2020-21 fiscal year, the Board of Trustees considered and approved a resolution to enter into the Tax Revenue Anticipation Notes (TRANS) Program through the California School Finance Authority (CSFA). If needed, the District would have pull the necessary cash from the TRANS to meet its operational needs and obligations.

Given the tax revenue improvements in the State of California over the last several months, the repayment of the deferrals from 2020-21, and the huge influx of Federal Relief dollars, the District is projecting to maintain a positive cash balance in 2021-22 and 2022-23.

**MULTIYEAR FINANCIAL PROJECTION**

The 2021-22 Multi-Year Projection (MYP) for the First Interim Report reflects that the district will be able to maintain the minimum 3% Reserve for Economic Uncertainty through 2023-24. Any negotiated salary increases, health and benefit increase and any other additional costs during these periods will have an impact on out-year ending fund balances. Currently, the multi-year financial projection assumes that the district will continue to operate at a comparable level year-over-year which include ongoing costs that are currently in place.

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

<b>Components</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Revenues	\$ 81,880,086	\$ 68,220,743	\$ 70,110,477
Expenses	\$ 85,572,204	\$ 70,518,694	\$ 71,675,409
Excess/(Deficit)	<b>\$ (3,692,117)</b>	<b>\$ (2,297,951)</b>	<b>\$ (1,564,933)</b>
Beginning Balance	\$ 20,297,590	\$ 16,575,472	\$ 14,277,522
Ending Balance	\$ 16,575,472	\$ 14,277,522	\$ 12,712,589
GF (01) Unrestricted Reserves	17.30%	20.00%	17.50%



It is currently projected that the District will have a deficit in the first, second and third out years. The major factor regarding the deficit in Year 1 is the spending down of the Federal Relief/Stimulus dollars and any carry over funds from Supplemental and Concentration balances. Future deficits, if any, will need to be addressed with reductions in expenditures.

### **District Reserves**

For 2020-21, the District closed the books with an increase in the General Fund reserves by \$8.8 million of which \$5.5 million was an increase to the Restricted Ending Balance . The District is projecting a decrease or deficit to the Ending Fund Balance of <\$3,692,118> for 2021-22. Again, the main reason is that we are spending down Restricted Balances specifically Federal Relief/Stimulus dollars hence the approximate \$13 million increase in the expenditure budget compared to the September Budget.

One of the District's priorities is to continue improving our educational facilities for students and staff. Although, our local Measure K school bond pass in June, 2016, the District has set aside funds in anticipation of the delay in the issuance and receipt of State School Facility funds and increased construction cost that may affect the completion of the new STEM Building at Central. A large amount of funds will also be committed for the construction of the Aquatic Center at Southwest High School.

### **Important Note: District Reserves & The Cap**

Again, it is important to note the impact of the required 10% cap on General Fund reserves as we move through the 2021-22 fiscal year for which we are required to report this unsubstantiated level in the 2022-23 July 1 Budget. Unsubstantiated because the 10% will not weather a recession or other unforeseen economic downturns and could possibly leave the District vulnerable to making cuts in order to meet the obligations of the District. The Central Union High School District has a Board Policy that requires a minimum of 16.7% reserve which is the equivalent to three months of District operational costs. At this time, the District will make the necessary adjustments in order to meet the 10% requirement as required.

### **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 couple of years. The surpluses assume that spending is flat and that the economy will continue to improve. In the interim, we must continue to be prudent and budget conservatively especially as it relates to the Local Control Funding Formula.

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)	3,999.79	3,999.79	3,999.79	3,999.79	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>	3,999.79	3,999.79	3,999.79	3,999.79	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	59.96	59.96	59.96	59.96	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	59.96	59.96	59.96	59.96	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	4,059.75	4,059.75	4,059.75	4,059.75	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

**LOCAL CONTROL FUNDING FORMULA**

**LCFF ENTITLEMENT CALCULATION**

Calculation Factors	COLA & Augmentation	Base Grant Proration	Base	Grade Span	Un duplicated Pupil Percentage	Supplemental	Concentration	Total
Grades TK-3	-	8,093	\$	842	\$	1,370	\$	1,257
Grades 4-6	-	8,215	\$	1,259	\$	1,156	\$	-
Grades 7-8	-	8,458	\$	1,297	\$	1,190	\$	-
Grades 9-12	4,059.75	9,802	\$	255	\$	1,542	\$	52,833,625
Subtract Necessary Small School ADA and Funding	-	-	\$	-	\$	-	\$	-
<b>Total Base, Supplemental, and Concentration Gra</b>			<b>\$ 39,793,670</b>	<b>\$ 1,035,236</b>	<b>\$ 6,259,071</b>	<b>\$ 5,745,648</b>	<b>\$ 52,833,625</b>	
NSS Allowance								
<b>TOTAL BASE</b>	4,059.75	\$ 39,793,670	\$ 1,035,236	\$ 6,259,071	\$ 5,745,648	\$ 52,833,625		

**ADD ONS:**

Targeted Instructional Improvement Block Grant	\$	132,598
Home-to-School Transportation		210,945
Small School District Bus Replacement Program		-
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>		<b>\$ 53,177,168</b>

**STATE AID CALCULATION**

Miscellaneous Adjustments		
Adjusted LCFF Entitlement		53,177,168
Local Revenue (including RDA)		(5,278,127)
Gross State Aid		\$ 47,899,041

**MINIMUM STATE AID CALCULATION**

2012-13 RI/Charter Gen BG adjusted for ADA		N/A
2012-13 NSS Allowance (deficit)		\$ 24,603,749
Minimum State Aid Adjustments		
Less Current Year Property Taxes/In-Lieu		(5,278,127)
Subtotal State Aid for Historical RI/Charter Genera		19,325,622
Categorical Funding from 2012-13 net of fair share		4,442,102
Charter School Categorical Block Grant adjusted fo		-
Minimum State Aid Guarantee Before Proration Fa		23,767,724
Proration Factor		0.00%
Minimum State Aid Guarantee		\$ 23,767,724

**CHARTER SCHOOL MINIMUM STATE AID OFFSET**

LCFF Entitlement		
Minimum State Aid plus Property Taxes, including I		-
Offset		-
Minimum State Aid Prior to Offset		-
Total Minimum State Aid with Offset		\$ 47,899,041

**TOTAL STATE AID**

		\$	47,899,041
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**ADDITIONAL STATE AID (Additional SA)**

LCFF Entitlement (before COE transfer, Choice & Change Over Prior Year		\$	53,177,168
LCFF Entitlement Per ADA	7.83%		3,861,568
Per-ADA Change Over Prior Year	7.84%		952
Basic Aid Status (school districts only)			-
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>			<b>\$ 53,177,168</b>

State Aid			
Education Protection Account			30,659,723
Property Taxes Net of In-Lieu Transfers			17,239,318
Charter In-Lieu Taxes			5,278,127
Total LCFF (Excludes Basic Aid Choice and Basic Aid			\$ 53,177,168

Calculation Factors	COLA & Augmentation	Base Grant Proration	Base	Grade Span	Un duplicated Pupil Percentage	Supplemental	Concentration	Total
Grades TK-3	-	8,552	\$	889	\$	1,459	\$	1,365
Grades 4-6	-	8,681	\$	1,341	\$	1,255	\$	-
Grades 7-8	-	8,938	\$	1,381	\$	1,293	\$	-
Grades 9-12	4,059.75	10,357	\$	269	\$	1,642	\$	56,042,829
Subtract Necessary Small School ADA and Funding	-	-	\$	-	\$	-	\$	-
<b>Total Base, Supplemental, and Concentration Gra</b>			<b>\$ 42,046,831</b>	<b>\$ 1,092,073</b>	<b>\$ 6,664,961</b>	<b>\$ 6,238,964</b>	<b>\$ 56,042,829</b>	
NSS Allowance								
<b>TOTAL BASE</b>	4,059.75	\$ 42,046,831	\$ 1,092,073	\$ 6,664,961	\$ 6,238,964	\$ 56,042,829		

**ADD ONS:**

Targeted Instructional Improvement Block Grant	\$	132,598
Home-to-School Transportation		210,945
Small School District Bus Replacement Program		-
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>		<b>\$ 54,677,314</b>

Miscellaneous Adjustments		
Adjusted LCFF Entitlement		54,677,314
Local Revenue (including RDA)		(4,349,179)
Gross State Aid		\$ 50,328,135

**MINIMUM STATE AID CALCULATION**

2012-13 RI/Charter Gen BG adjusted for ADA		N/A
2012-13 NSS Allowance (deficit)		\$ 24,603,749
Minimum State Aid Adjustments		
Less Current Year Property Taxes/In-Lieu		(4,349,179)
Subtotal State Aid for Historical RI/Charter Genera		20,254,570
Categorical Funding from 2012-13 net of fair share		4,442,102
Charter School Categorical Block Grant adjusted fo		-
Minimum State Aid Guarantee Before Proration Fa		24,696,672
Proration Factor		0.00%
Minimum State Aid Guarantee		\$ 24,696,672

**CHARTER SCHOOL MINIMUM STATE AID OFFSET**

LCFF Entitlement		
Minimum State Aid plus Property Taxes, including I		-
Offset		-
Minimum State Aid Prior to Offset		-
Total Minimum State Aid with Offset		\$ 47,899,041

**TOTAL STATE AID**

		\$	47,899,041
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**ADDITIONAL STATE AID (Additional SA)**

LCFF Entitlement (before COE transfer, Choice & Change Over Prior Year		\$	54,677,314
LCFF Entitlement Per ADA	3.13%		1,709,058
Per-ADA Change Over Prior Year	3.13%		421
Basic Aid Status (school districts only)			-
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>			<b>\$ 56,386,372</b>

State Aid			
Education Protection Account			34,797,875
Property Taxes Net of In-Lieu Transfers			17,239,318
Charter In-Lieu Taxes			4,349,179
Total LCFF (Excludes Basic Aid Choice and Basic Aid			\$ 56,386,372

# 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	52,089,817.00	53,409,815.00	13,581,304.40	53,177,168.00	(232,647.00)	-0.4%
2) Federal Revenue		8100-8299	200,000.00	200,000.00	24,193.55	200,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	793,508.00	1,046,174.73	0.00	1,044,888.73	(1,286.00)	-0.1%
4) Other Local Revenue		8600-8799	312,300.00	362,665.00	167,348.83	382,660.00	19,995.00	5.5%
5) TOTAL, REVENUES			53,395,625.00	55,018,654.73	13,772,846.78	54,804,716.73		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	22,673,367.46	22,758,721.90	6,497,501.61	23,368,281.34	(609,559.44)	-2.7%
2) Classified Salaries		2000-2999	6,382,357.54	6,327,635.92	2,056,822.13	6,807,118.68	(479,482.76)	-7.6%
3) Employee Benefits		3000-3999	10,474,277.18	10,129,205.56	2,836,912.57	10,492,345.88	(363,140.32)	-3.6%
4) Books and Supplies		4000-4999	3,863,964.24	4,028,185.66	525,970.71	3,295,172.69	733,012.97	18.2%
5) Services and Other Operating Expenditures		5000-5999	4,605,846.55	4,684,138.75	1,912,173.44	5,044,555.06	(360,416.31)	-7.7%
6) Capital Outlay		6000-6999	549,500.00	689,705.50	70,241.50	763,031.00	(73,325.50)	-10.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	760,568.02	780,063.41	212,794.00	780,320.04	(256.63)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(510,356.85)	(543,264.59)	(12,330.96)	(772,636.12)	229,371.53	-42.2%
9) TOTAL, EXPENDITURES			48,799,524.14	48,854,392.11	14,100,085.00	49,778,188.57		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,596,100.86	6,164,262.62	(327,238.22)	5,026,528.16		
<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	1,000,000.00	978,557.96	1,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,915,132.33)	(3,981,088.91)	0.00	(3,838,091.45)	142,997.46	-3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,915,132.33)	(4,981,088.91)	(978,557.96)	(4,838,091.45)		

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>			680,968.53	1,183,173.71	(1,305,796.18)	188,436.71		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,720,198.58	14,720,198.58		14,720,198.58	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)			14,720,198.58	14,720,198.58		14,720,198.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,720,198.58	14,720,198.58		14,720,198.58		
2) Ending Balance, June 30 (E + F1e)			15,401,167.11	15,903,372.29		14,908,635.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	33,127.88	33,127.88		33,127.88		
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	15,293,039.23	15,795,244.41		14,800,507.41		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,983,489.77	4,614,275.36	821,847.00	18,223,630.88	13,609,355.52	294.9%
3) Other State Revenue		8300-8599	9,584,433.32	7,780,501.15	134,299.54	5,717,183.87	(2,063,317.28)	-26.5%
4) Other Local Revenue		8600-8799	2,661,427.59	2,607,758.63	370,066.00	3,134,554.82	526,796.19	20.2%
5) TOTAL, REVENUES			16,229,350.68	15,002,535.14	1,326,212.54	27,075,369.57		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,342,553.61	3,780,895.99	987,564.69	4,795,547.29	(1,014,651.30)	-26.8%
2) Classified Salaries		2000-2999	1,921,045.77	1,887,823.14	516,975.21	2,199,886.95	(312,063.81)	-16.5%
3) Employee Benefits		3000-3999	4,783,193.35	4,835,380.17	486,482.00	5,218,767.69	(383,387.52)	-7.9%
4) Books and Supplies		4000-4999	5,725,669.74	6,026,377.39	819,627.03	9,651,365.55	(3,624,988.16)	-60.2%
5) Services and Other Operating Expenditures		5000-5999	2,787,245.71	3,290,079.63	902,882.13	7,722,489.36	(4,432,409.73)	-134.7%
6) Capital Outlay		6000-6999	1,181,417.98	1,142,860.15	153,393.21	4,553,082.72	(3,410,222.57)	-298.4%
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	403,356.85	436,264.59	12,330.96	652,876.12	(216,611.53)	-49.7%
9) TOTAL, EXPENDITURES			20,144,483.01	21,399,681.06	3,879,255.23	34,794,015.68		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,915,132.33)	(6,397,145.92)	(2,553,042.69)	(7,718,646.11)		
<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	3,915,132.33	3,981,088.91	0.00	3,838,091.45	(142,997.46)	-3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,915,132.33	3,981,088.91	0.00	3,838,091.45		

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>			0.00	(2,416,057.01)	(2,553,042.69)	(3,880,554.66)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,547,391.63	5,547,391.63		5,547,391.63	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)			5,547,391.63	5,547,391.63		5,547,391.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,547,391.63	5,547,391.63		5,547,391.63		
2) Ending Balance, June 30 (E + F1e)			5,547,391.63	3,131,334.62		1,666,836.97		
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			5,547,391.63	5,816,306.60		1,666,837.00		
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	0.00	(2,684,971.98)		(0.03)		

2021-22 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	52,089,817.00	53,409,815.00	13,581,304.40	53,177,168.00	(232,647.00)	-0.4%
2) Federal Revenue		8100-8299	4,183,489.77	4,814,275.36	846,040.55	18,423,630.88	13,609,355.52	282.7%
3) Other State Revenue		8300-8599	10,377,941.32	8,826,675.88	134,299.54	6,762,072.60	(2,064,603.28)	-23.4%
4) Other Local Revenue		8600-8799	2,973,727.59	2,970,423.63	537,414.83	3,517,214.82	546,791.19	18.4%
5) TOTAL, REVENUES			69,624,975.68	70,021,189.87	15,099,059.32	81,880,086.30		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	26,015,921.07	26,539,617.89	7,485,066.30	28,163,828.63	(1,624,210.74)	-6.1%
2) Classified Salaries		2000-2999	8,303,403.31	8,215,459.06	2,573,797.34	9,007,005.63	(791,546.57)	-9.6%
3) Employee Benefits		3000-3999	15,257,470.53	14,964,585.73	3,323,394.57	15,711,113.57	(746,527.84)	-5.0%
4) Books and Supplies		4000-4999	9,589,633.98	10,054,563.05	1,345,597.74	12,946,538.24	(2,891,975.19)	-28.8%
5) Services and Other Operating Expenditures		5000-5999	7,393,092.26	7,974,218.38	2,815,055.57	12,767,044.42	(4,792,826.04)	-60.1%
6) Capital Outlay		6000-6999	1,730,917.98	1,832,565.65	223,634.71	5,316,113.72	(3,483,548.07)	-190.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	760,568.02	780,063.41	212,794.00	780,320.04	(256.63)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(107,000.00)	(107,000.00)	0.00	(119,760.00)	12,760.00	-11.9%
9) TOTAL, EXPENDITURES			68,944,007.15	70,254,073.17	17,979,340.23	84,572,204.25		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			680,968.53	(232,883.30)	(2,880,280.91)	(2,692,117.95)		
<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	1,000,000.00	978,557.96	1,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(1,000,000.00)	(978,557.96)	(1,000,000.00)		

2021-22 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			680,968.53	(1,232,883.30)	(3,858,838.87)	(3,692,117.95)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,267,590.21	20,267,590.21		20,267,590.21	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)			20,267,590.21	20,267,590.21		20,267,590.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,267,590.21	20,267,590.21		20,267,590.21		
2) Ending Balance, June 30 (E + F1e)			20,948,558.74	19,034,706.91		16,575,472.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	33,127.88	33,127.88		33,127.88		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			5,547,391.63	5,816,306.60		1,666,837.00		
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	15,293,039.23	15,795,244.41		14,800,507.41		
Unassigned/Unappropriated Amount			0.00	(2,684,971.98)		(0.03)		

# Multi-year Projections

## SSC School District and Charter School Financial Projection Dashboard 2021–22 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the 2021–22 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance Statutory COLA	2.31%	1.70% <sup>1</sup>	2.48% <sup>2</sup>	3.11% <sup>2</sup>	3.54% <sup>2</sup>
Planning COLA	0.00%	5.07% <sup>3</sup>	2.48%	3.11%	3.54%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA at 5.07%	\$391	\$397	\$408	\$473
2021–22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$842	–	–	\$255
2021–22 Adjusted Base Grants <sup>4</sup>	\$8,935	\$8,215	\$8,458	\$10,057

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2020–21	2021–22	2022–23	2023–24	2024–25
California CPI		2.40%	3.96%	2.65%	2.36%	2.51%
California Lottery	Unrestricted per ADA	\$169.72	\$163.00	\$163.00	\$163.00	\$163.00
	Restricted per ADA	\$73.63	\$65.00	\$65.00	\$65.00	\$65.00
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64	\$35.87
	Grades 9–12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75	\$69.11
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19	\$18.83
	Grades 9–12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55	\$52.34
Interest Rate for Ten-Year Treasuries		1.26%	2.14%	2.60%	2.70%	2.80%
CalSTRS Employer Rate <sup>5</sup>		16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate <sup>6</sup>		0.05%	0.50%	0.50%	0.20%	0.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

<sup>2</sup>Amounts carried forward from the May Revision as they do not materially differ from COLA calculated by independent economist, and the Department of Finance has not provided updated figures.

<sup>3</sup>Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

<sup>4</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>5</sup>California Public Employees' Retirement System (CalPERS) and California State Teachers' Retirement System (CalSTRS) rates in 2021–22 are final. Rates in the following years are subject to change based on determination by the respective governing boards.

<sup>6</sup>Unemployment rate in 2021–22 and 2022–23 are final based on the 2021 State Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)0

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	53,177,168.00	2.82%	54,677,314.00	3.13%	56,386,372.00
2. Federal Revenues	8100-8299	200,000.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,044,888.73	2.48%	1,070,801.97	3.11%	1,104,103.91
4. Other Local Revenues	8600-8799	382,660.00	-18.94%	310,165.97	3.11%	319,812.13
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	(3,838,091.45)	30.27%	(5,000,000.00)	36.00%	(6,800,000.00)
6. Total (Sum lines A1 thru A5c)		50,966,625.28	0.18%	51,058,281.94	-0.09%	51,010,288.04
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				23,368,281.34		23,681,416.31
b. Step & Column Adjustment				313,134.97		268,862.03
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,368,281.34	1.34%	23,681,416.31	1.14%	23,950,278.34
2. Classified Salaries						
a. Base Salaries				6,807,118.68		6,886,761.97
b. Step & Column Adjustment				79,643.29		80,575.12
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,807,118.68	1.17%	6,886,761.97	1.17%	6,967,337.09
3. Employee Benefits	3000-3999	10,492,345.88	7.76%	11,306,643.04	2.03%	11,536,722.47
4. Books and Supplies	4000-4999	3,295,172.69	2.65%	3,382,494.77	2.36%	3,462,321.64
5. Services and Other Operating Expenditures	5000-5999	5,044,555.06	-6.30%	4,726,575.77	2.36%	4,838,122.96
6. Capital Outlay	6000-6999	763,031.00	-2.73%	742,191.32	2.36%	759,707.04
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	780,320.04	2.84%	802,476.46	3.15%	827,718.42
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(772,636.12)	0.00%	(772,636.12)	0.00%	(772,636.12)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
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)		50,778,188.57	1.93%	51,755,923.52	1.57%	52,569,571.84
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		188,436.71		(697,641.58)		(1,559,283.80)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,720,198.58		14,908,635.29		14,210,993.71
2. Ending Fund Balance (Sum lines C and D1)		14,908,635.29		14,210,993.71		12,651,709.91
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	108,127.88		108,127.88		108,127.88
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	14,800,507.41		14,102,865.83		12,543,582.03
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,908,635.29		14,210,993.71		12,651,709.91

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,800,507.41		14,102,865.83		12,543,582.03
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)						
		14,800,507.41		14,102,865.83		12,543,582.03
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	18,223,630.88	-73.64%	4,803,136.72	0.00%	4,803,136.72
3. Other State Revenues	8300-8599	5,717,183.87	-26.10%	4,224,769.64	3.26%	4,362,497.13
4. Other Local Revenues	8600-8799	3,134,554.82	0.00%	3,134,554.82	0.00%	3,134,554.82
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	3,838,091.45	30.27%	5,000,000.00	36.00%	6,800,000.00
6. Total (Sum lines A1 thru A5c)		30,913,461.02	-44.48%	17,162,461.18	11.29%	19,100,188.67
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,795,547.29		3,556,407.14
b. Step & Column Adjustment				47,025.71		47,655.86
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,286,165.86)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,795,547.29	-25.84%	3,556,407.14	1.34%	3,604,063.00
2. Classified Salaries						
a. Base Salaries				2,199,886.95		2,154,361.58
b. Step & Column Adjustment				24,914.53		25,206.03
c. Cost-of-Living Adjustment						
d. Other Adjustments				(70,439.90)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,199,886.95	-2.07%	2,154,361.58	1.17%	2,179,567.61
3. Employee Benefits	3000-3999	5,218,767.69	-2.45%	5,090,941.97	1.84%	5,184,827.25
4. Books and Supplies	4000-4999	9,651,365.55	-41.07%	5,687,234.44	2.36%	5,821,453.17
5. Services and Other Operating Expenditures	5000-5999	7,722,489.36	-82.16%	1,377,519.12	2.36%	1,410,028.57
6. Capital Outlay	6000-6999	4,553,082.72	-91.07%	406,447.60	2.36%	416,039.77
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	652,876.12	-24.97%	489,858.47	0.00%	489,858.47
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)						
11. Total (Sum lines B1 thru B10)		34,794,015.68	-46.07%	18,762,770.32	1.83%	19,105,837.84
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(3,880,554.66)		(1,600,309.14)		(5,649.17)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,547,391.63		1,666,836.97		66,527.83
2. Ending Fund Balance (Sum lines C and D1)		1,666,836.97		66,527.83		60,878.66
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,666,837.00		66,527.83		60,878.66
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	(0.03)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,666,836.97		66,527.83		60,878.66

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</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.						
B1d and B2d - Certificated and Classified Salaries removed from CV-19 funding ... funding will be expensed therefore removed in the 'out' years.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	53,177,168.00	2.82%	54,677,314.00	3.13%	56,386,372.00
2. Federal Revenues	8100-8299	18,423,630.88	-73.93%	4,803,136.72	0.00%	4,803,136.72
3. Other State Revenues	8300-8599	6,762,072.60	-21.69%	5,295,571.61	3.23%	5,466,601.04
4. Other Local Revenues	8600-8799	3,517,214.82	-2.06%	3,444,720.79	0.28%	3,454,366.95
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)		81,880,086.30	-16.68%	68,220,743.12	2.77%	70,110,476.71
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				28,163,828.63		27,237,823.45
b. Step & Column Adjustment				360,160.68		316,517.89
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,286,165.86)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,163,828.63	-3.29%	27,237,823.45	1.16%	27,554,341.34
2. Classified Salaries						
a. Base Salaries				9,007,005.63		9,041,123.55
b. Step & Column Adjustment				104,557.82		105,781.15
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(70,439.90)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,007,005.63	0.38%	9,041,123.55	1.17%	9,146,904.70
3. Employee Benefits	3000-3999	15,711,113.57	4.37%	16,397,585.01	1.98%	16,721,549.72
4. Books and Supplies	4000-4999	12,946,538.24	-29.94%	9,069,729.21	2.36%	9,283,774.81
5. Services and Other Operating Expenditures	5000-5999	12,767,044.42	-52.19%	6,104,094.89	2.36%	6,248,151.53
6. Capital Outlay	6000-6999	5,316,113.72	-78.39%	1,148,638.92	2.36%	1,175,746.81
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	780,320.04	2.84%	802,476.46	3.15%	827,718.42
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(119,760.00)	136.12%	(282,777.65)	0.00%	(282,777.65)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
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)		85,572,204.25	-17.59%	70,518,693.84	1.64%	71,675,409.68
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(3,692,117.95)		(2,297,950.72)		(1,564,932.97)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,267,590.21		16,575,472.26		14,277,521.54
2. Ending Fund Balance (Sum lines C and D1)		16,575,472.26		14,277,521.54		12,712,588.57
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	108,127.88		108,127.88		108,127.88
b. Restricted	9740	1,666,837.00		66,527.83		60,878.66
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	14,800,507.41		14,102,865.83		12,543,582.03
2. Unassigned/Unappropriated	9790	(0.03)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		16,575,472.26		14,277,521.54		12,712,588.57

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	14,800,507.41		14,102,865.83		12,543,582.03
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.03)		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)		14,800,507.38		14,102,865.83		12,543,582.03
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.30%		20.00%		17.50%
<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, 6500-6540 and 6546, 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)						
		3,999.79		3,999.79		3,999.79
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		85,572,204.25		70,518,693.84		71,675,409.68
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)		85,572,204.25		70,518,693.84		71,675,409.68
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)		2,567,166.13		2,115,560.82		2,150,262.29
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)		2,567,166.13		2,115,560.82		2,150,262.29
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Special Ed  
Maintenance of Effort

Central Union High Imperial County  
First Interim  
Special Education Maintenance of Effort  
2021-22 Projected Expenditures vs. Actual Comparison Year  
2021-22 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDPLICATED 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	2,145,063.71		2,145,063.71
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	920,397.06		920,397.06
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,352,167.53		1,352,167.53
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	203,501.31		203,501.31
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	44,600.00		44,600.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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
7430-7439	Debt Service	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	4,665,729.61	0.00	4,665,729.61
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	190,061.85		190,061.85
7350	Transfers of Indirect Costs - Interfund	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	190,061.85	0.00	190,061.85
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	4,855,791.46	0.00	4,855,791.46
<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	1,969,186.67		1,969,186.67
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	174,645.07		174,645.07
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	941,227.66		941,227.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	194,494.36		194,494.36
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	44,600.00		44,600.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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
7430-7439	Debt Service	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	3,324,153.76	0.00	3,324,153.76
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	130,078.57		130,078.57
7350	Transfers of Indirect Costs - Interfund	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	130,078.57	0.00	130,078.57
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	3,454,232.33	0.00	3,454,232.33
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)								874,688.48
	TOTAL COSTS								4,328,920.81

First Interim  
Special Education Maintenance of Effort  
2021-22 Projected Expenditures vs. Actual Comparison Year  
2021-22 Projected Expenditures by LEA (LP-I)

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 (Goal 5760)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 08, &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
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	174,645.07		174,645.07
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	87,841.79		87,841.79
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	61,000.00		61,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	13,000.00		13,000.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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
7430-7439	Debt Service	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	336,486.86	0.00	336,486.86
7310	Transfers of Indirect Costs	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
	Total Indirect Costs	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	336,486.86	0.00	336,486.86
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)								874,688.48
	TOTAL COSTS								1,303,740.99
									2,514,916.33

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

First Interim  
Special Education Maintenance of Effort  
2021-22 Projected Expenditures vs. Actual Comparison Year  
2020-21 Actual Expenditures by LEA (LA-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	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	2,168,683.81		2,168,683.81
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	850,359.96		850,359.96
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,214,954.20		1,214,954.20
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	107,914.82		107,914.82
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	87,681.05		87,681.05
6000-6999	Capital Outlay	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
7430-7439	Debt Service	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	4,429,593.84	0.00	4,429,593.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,888.14		1,888.14
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	936,337.76							936,337.76
	Total Indirect Costs	936,337.76	0.00	0.00	0.00	0.00	1,888.14	0.00	1,888.14
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	4,431,481.98	0.00	4,431,481.98
<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	237,946.40		237,946.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	708,120.34		708,120.34
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	360,608.65		360,608.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	40,134.59		40,134.59
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	73,374.44		73,374.44
6000-6999	Capital Outlay	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
7430-7439	Debt Service	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	1,420,184.42	0.00	1,420,184.42
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,888.14		1,888.14
7350	Transfers of Indirect Costs - Interfund	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	1,888.14	0.00	1,888.14
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,422,072.56	0.00	1,422,072.56
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								768,059.57
									654,012.99



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 (Goal 5760)	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	1,930,737.41		1,930,737.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	142,239.62		142,239.62
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	854,345.55		854,345.55
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	67,780.23		67,780.23
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	14,306.61		14,306.61
6000-6999	Capital Outlay	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
7430-7439	Debt Service	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	3,009,409.42	0.00	3,009,409.42
7310	Transfers of Indirect Costs	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
PCRA	Program Cost Report Allocations (non-add)	936,337.76					0.00		936,337.76
	Total Indirect Costs	936,337.76					0.00		936,337.76
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	3,009,409.42	0.00	3,009,409.42
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								768,059.57
	TOTAL COSTS								3,777,469.99
<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
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	142,239.62		142,239.62
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	69,778.07		69,778.07
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	10,535.15		10,535.15
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	574.75		574.75
6000-6999	Capital Outlay	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
7430-7439	Debt Service	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	223,127.59	0.00	223,127.59
7310	Transfers of Indirect Costs	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
	Total Indirect Costs	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	223,127.59	0.00	223,127.59
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								768,059.57
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								1,200,023.01
	TOTAL COSTS								2,191,210.17

\* 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 2021-22 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:	<b>State and Local</b>	<b>Local Only</b>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA:       (??)      

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

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

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

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

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f) _____

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		

**SELPA:**           (??)            
**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Projected Exps. (LP-I Worksheet) FY 2021-22</b>	<b>Actual Expenditures Comparison Year FY 2020-21</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	4,855,791.46		
b. Less: Expenditures paid from federal sources	526,870.65		
c. Expenditures paid from state and local sources	4,328,920.81	4,713,806.75	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,713,806.75	
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	4,328,920.81	4,713,806.75	(384,885.94)

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

	<b>Projected Exps. FY 2021-22</b>	<b>Comparison Year FY 2020-21</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	4,855,791.46		
b. Less: Expenditures paid from federal sources	526,870.65		
c. Expenditures paid from state and local sources	4,328,920.81	47,130,806.75	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		47,130,806.75	
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	4,328,920.81	47,130,806.75	
d. Special education unduplicated pupil count	395.00	277.00	
e. Per capita state and local expenditures (A2c/A2d)	10,959.29	170,147.32	(159,188.03)

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 2021-22	FY 2020-21	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	2,514,916.33	2,191,210.17	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,191,210.17	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,514,916.33	2,191,210.17	323,706.16

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 2021-22	FY 2020-21	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	2,514,916.33	2,191,210.17	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,191,210.17	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,514,916.33	2,191,210.17	
b. Special education unduplicated pupil count	395	277	
c. Per capita local expenditures (B2a/B2b)	6,366.88	7,910.51	(1,543.63)

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.

Arnold Preciado  
Contact Name

760-336-4500 ext 4506  
Telephone Number

Assistant Superintendent Business & Support Services  
Title

arnold@cuhd.net  
Email Address