

**LA CAÑADA UNIFIED SCHOOL DISTRICT
BUSINESS SERVICES MEMORANDUM**

February 13, 2018

TO: Wendy K. Sinnette, Superintendent

FROM: Mark Evans, Assistant Superintendent of Business and Administrative Services
Gretchen Bergstrom, Director of Fiscal Services

SUBJECT: Approval of Second Interim Financial Report 2017-18 – First Reading

Background

Education Code Sections 35053(g), 42130, and 42131 require the Governing Board of each school district to certify at least twice a year (as of October 31st and January 31st) to the district's ability to meet its financial obligations for the remainder of that fiscal year and for the subsequent two fiscal years. The LCUSD Governing Board has a long history of also planning for the third subsequent year.

The certification by the Governing Board must be classified one of the following:

- Positive: A school district that, based on current projections, **will** meet its financial obligations for the **current fiscal year and two subsequent fiscal years**.
- Qualified: A school district that, based on current projections, **may not** meet its financial obligations for the **current fiscal year or subsequent two fiscal years**.
- Negative: A school district that, based on current projections, **will be unable** to meet its financial obligations for the **current fiscal year or subsequent fiscal year**.

Introduction

District Budget for 2017-18 and Multi-Year Projection Scenarios

The Governing Board, at its meeting on December 5, 2017, approved the District's First Interim Financial Report for 2017-18 and reviewed multi-year projections through 2019-2020. The Second Interim Report requires multi-year projections through 2019-2020. We have added 2020-2021 to our study in anticipation of upcoming requirements.

Governor's Proposed Budget for 2018-19 and Revised District Multi-Year Financial Projections

The Governor's Proposed Budget for 2018-19 was presented on January 10, 2018.

The following is a summary of the Proposition 98 (K-12) portion of the Proposed Budget for 2018-19 that will have an impact on funding for the La Cañada Unified School District:

- Full implementation of the LCFF, closing the gap to return the district to 2007-2008 purchasing power. Future years will reflect increases based only on the Cost of Living Allowance (COLA).
- Recommended one time dollars estimated at \$295/ADA

Ongoing revenues are distributed based on the LCFF formula, and one-time revenues are traditionally dispersed evenly across all districts based on Average Daily attendance.

Special Note: the centerpiece of the Governor's proposal for K-12 education continues to be based on the "Local Control Funding Formula" (LCFF)....the basic premise being the distribution of combined resources to schools through a base grant with additional supplemental funding allocated on the proportion of English Language Learners (ELL) and free and reduced price meal (F/RP) eligible students (currently, LCUSD has 339 students who meet criteria for supplemental funding).

The LCFF formula continues to provide a base grant per student (adjusted for grade span differentials, TK-3, 4-6, 7-8 and 9-12) multiplied by district ADA. When the base grant is combined with the supplemental funding for ELL and F/RP meal students, funding would essentially be distributed based upon a single weighted allocation formula.

Funding Projections for LCUSD

The District's current 2017-2018 fiscal year and the out years LCFF funding projections are based on information provided by the Los Angeles County Office of Education (LACOE) and School Services of California (SSC). Until release of the Governor's May Revision (updating the Legislature on both 2017-2018 and 2018-2019 state revenues and expenditures), staff is currently recommending inclusion of the Governor's proposed LCFF funding level for 2018-2019. District projections for the out years follow both the School Services of California Dartboard and LACOE funding forms for LCFF.

Current Considerations

The Second Interim Report for 2017-2018 and the multi-year has some changes from the First Interim report of December 2017.

Revenues:

- Revenue for 2017-2018 increased by approximately \$165,000. This is due to a couple of factors, LCFF revenues anticipated per ADA increased slightly, and other donations from the PTA and field trips. One-time revenues for 2017-18 are budgeted at \$595,000.

Expenditures

- Expenditures remain within 0.1% of First Interim.
- Transfers Out: Transfers out for Deferred Maintenance reflect \$335,000 of expenditures, and the ongoing transfer of \$125,000 to retirement benefits remain the same as in the original budget.

Multi-Year Considerations:

- The out year estimates of revenue remain predicated on LCFF being fully implemented and expenditure assumptions used in the First Interim report. The School Services of California Dashboard is used to guide multi-year projections for revenue. Expenditures are adjusted to account for increases in Step and Column, benefits (including health and welfare and pension increases), and other factors.

Special Note: Per the First Interim recommendation, a cash transfer of \$71,000 from the Field Fund (40.4) to the Cafeteria Fund (13.0) is included in the 2017-18 budget to offset expenses beyond revenues in the Cafeteria Fund.

Budgetary Overview

This agenda item provides the following budgetary information:

- An overview of the Second Interim Financial Report and multi-year projections through 2017-2018 (Page 4). At this time 2018-2019 are projections based on the Governor's Proposed Budget and the SSC Dartboard.
- District Budgetary Assumptions (Page 5)
- Enrollment Projections (Page 6)
- 2017-2018 All Fund Summary (Page 7)
- School Services of California, Inc. Financial Projection Dartboard, 2017-2018 through 2021-2022, (Page 8)

Recommendation

It is recommended that the Governing Board review the Second Interim Financial Report for 2017-18, First Reading, using the assumptions outlined on Pages 4 through Page 8.

Second Interim 17-18 - First Reading
February 13, 2018

GENERAL (Combined)
Second Interim 17-18

Second Interim 17-18														
COLA = 1.02%														
REVENUE	0.00%		1.56%		1.56%		1.58%		2.51%		2.41%		2.80%	
	Unaudited Actuals 2015-16	Unaudited Actuals 2016-17	Projected Budget 2017-18	First Interim 2017-18	Second Interim 2017-18	Projected Budget 2018-19	Projected Budget 2019-20	Projected Budget 2020-2021						
LCFF	29,522,148	31,471,218	32,142,036	32,334,613	32,364,938	34,136,462	34,965,081	35,902,907						
Federal	892,201	901,419	882,845	854,782	859,966	859,966	859,966	859,966						
Other State	5,631,837	4,715,681	4,003,810	4,624,149	4,616,313	4,438,238	3,294,593	3,359,961						
Other Local	8,568,347	8,593,795	8,446,615	8,624,917	8,763,774	8,199,025	8,262,149	8,327,167						
Total Revenue	44,614,533	45,682,113	45,475,306	46,438,461	46,604,991	47,633,691	47,381,789	48,450,001						
EXPENDITURES	Certificated	20,014,493	19,963,732	20,186,039	20,172,544	20,167,739	20,460,587	20,795,191						
	Classified	7,414,549	7,737,536	8,007,619	8,143,645	8,120,828	8,176,786	8,258,554						
	Benefits	7,894,906	7,980,582	8,759,624	8,646,368	8,610,917	9,301,464	9,879,138						
	Supplies	1,821,465	2,143,249	2,336,244	2,688,894	2,684,698	2,089,698	1,989,698						
	Services	5,468,813	5,666,937	6,484,683	6,949,306	6,965,709	6,537,448	6,667,448						
	Capital Outlay	74,349	289,126	611,960	600,291	713,558	311,558	311,558						
	Other Outgo	15,000	17,127	16,963	17,127	17,127	0	0						
	Direct / Indirect	-40,240	-37,128	-42,115	-39,344	-39,344	-39,344	-39,344						
	Total Expense	42,663,334	43,761,161	46,014,202	47,192,326	47,246,037	46,545,349	47,397,639	48,225,121					
	DIFFERENCE	1,951,199	1,920,952	-538,896	-753,865	-641,046	1,088,342	-15,850	224,880					
OTHER SOURCES/USES	Trans Out F 14 Maint (75%)	-572,127	-441,448	-335,000	-335,000	-335,000	-349,090	-355,482	-361,688					
	Transfer Out Fund 20	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000					
	Transfer Out Fund 40	-830,000	0	0	0	0	0	0	0					
	Transfer Out Fund 13	-120,000	-48,045	0	0	0	0	0	0					
	Transfer In/(Out)	14,388	20,076	16,000	20,000	20,000	20,000	20,000	20,000					
	Cont to Rest Maint	0	0	0	0	0	0	0	0					
	Cont to Restricted	0	0	0	0	0	0	0	0					
	Total Other S/U	-1,632,739	-594,417	-444,000	-440,000	-440,000	-454,090	-460,482	-466,688					
	FUND CHANGE	318,461	1,326,536	(982,895)	(1,193,864)	(1,081,045)	634,253	(476,331)	(241,807)					
	BEG. BAL. 7/1	5,356,300	5,674,760	7,001,296	7,001,296	7,001,296	5,920,251	6,554,504	6,078,173					
END. BAL. 6/30	5,674,760	7,001,296	6,018,402	5,807,432	5,920,251	6,554,504	6,078,173	5,836,365						
Revolving Cash	6,000	6,030	8,500	8,500	8,500	8,500	8,500	8,500						
Stores/Prepays	154,948	60,175	7,500	7,500	7,500	7,500	7,500	7,500						
Legally Restricted	463,012	431,410	358,029	364,742	385,898	312,391	149,729	69,666						
Committed Funds PERS/STRE	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000						
Assigned Funds/LCFF Gap	0	0	0	0	0	0	0	0						
Assigned Funds/Donations	198,949	716,268	1,405,533	0	0	0	0	0						
Assigned Funds/Textbooks	295,636	1,011,519	530,805	582,110	574,233	579,334	233,834	182,320						
Assigned Funds/Tech Refresh	0	0	0	0	0	500,000	500,000	500,000						
Economic Uncertainty	4,066,215	4,285,894	3,218,035	4,354,580	4,454,120	4,656,779	4,688,610	4,578,379						
Undesignated	0	0	0	0	0	0	0	0						
Unappropriated	0	0	0	0	0	0	0	0						
Reserve at 3.5%:	OK	OK	OK	OK	OK	OK	OK	OK						
3.50%	1,550,363	1,552,445	1,626,037	1,667,131	1,669,011	1,644,980	1,675,034	1,704,213						
3.00%	1,328,882	1,330,667	1,393,746	1,428,970	1,430,581	1,405,983	1,435,744	1,460,754						

Attachment C

	2016-17	2017-18	2018-19	2019-20	2020-21
Enrollment*	4132	4157	4157 est	4157 est	4157 est
Enrollment increase(decline) from prior year*	40	22	0	0	0
FTE loss related to Enrollment Decline/Other*	0	0	0	0	0
Educational Foundation adjustments					
FTE Reductions	n/a	n/a	-6.0 FTE	n/a	n/a
LCFF CSR (K-3) 20:1	n/a	n/a	n/a	n/a	n/a
LCFF Gr 4-6 CSR	n/a	n/a	+6.0 FTE	n/a	n/a
ROP funding from LACOE	\$0	\$0	\$0	\$0	\$0
ADA to Enrollment factor est.*	97.80%	97.73%	97.73%	97.73%	97.73%
Governing Board/Other Elections	\$0	\$70,000	\$0	\$0	\$100,000
Employee Salary Compensation					
Classified 1% as of 7/1/17	1.00%	TBD	TBD	TBD	TBD
Certificated .55% as of 7/1/16	0.55%				
Certificated 1.0% as of 7/1/17	1.00%	TBD	TBD	TBD	TBD
Increases in salary costs					
Step and Column Increase Estimated	1.75% Cert \$348,635 1.0% Class \$77,890	1.75% Cert \$342,666 1.0% Class \$77,120	1.75% Cert \$317,244 1.0% Class \$80,958	1.75% Cert \$322,796 1.0% Class \$81,768	1.75% Cert \$328,445 1.0% Class \$82,586
STRS Employer rate projection estimate*	12.58%	14.43%	16.28%	18.13%	19.10%
increase over previous year	\$379,619	\$449,018	\$363,466	\$368,771	\$196,542
increase from 14-15 contribution	\$909,115	\$1,358,133	\$1,721,599	\$2,090,370	\$2,286,912
PERS Employer rate projection estimate*	13.88%	15.53%	17.70%	20.00%	22.70%
increase over previous year	\$133,896	\$134,531	\$177,354	\$189,947	\$225,211
increase from 14-15 contribution	\$250,648	\$385,179	\$562,533	\$752,480	\$977,691
Cost of 1% increase (salary and benefits)*					
Certificated	\$ 227,068	\$ 233,065	TBD	TBD	TBD
Classified	\$ 92,764	\$ 98,631	TBD	TBD	TBD
H & W Increase	0.00%	1.56%	2.51%	2.41%	2.80%
Supplemental Grant*	\$420,376	\$466,045	\$540,363	\$560,258	\$575,945
Technology infrastructure/equipment/support	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
Routine Restricted Maintenance Contribution	3.0%	3.0%	3.0%	3.0%	3.0%
Utility Increase (under review)	-6.00% -\$54,547	2.00% \$14,850	5.00% \$45,739	5.00% \$45,739	5.00% \$45,739
Unrestricted Capital Outlay*	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Special Education Increase Contribution (under review)	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
GASB 45 (Post employment benefits contribution)	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Reserve level	3.50%	3.50%	3.50%	3.50%	3.50%
Projected Lease Income (under review)*	\$1,922,763	\$2,042,857	\$2,104,143	\$2,167,267	\$2,167,267
Fund 17 Lease Interruption Contingency	\$1,825,000	\$1,825,000	\$1,825,000	\$1,825,000	\$1,825,000
Mandated Block Grant	\$150,648	\$160,356	\$160,356	\$160,356	\$160,356
One Time Prior Year Mandate*	\$855,663	\$595,351	\$1,198,585	\$0	\$0
Parcel Tax Revenue	\$2,585,250	\$2,582,100	\$2,582,100	\$2,582,100	\$2,582,100
Educational Foundation Revenue*	\$2.0 M	\$2.0 M	\$1.5 M est	\$1.5 M est	\$1.5 M est
Transfer to Fund 40 (planned capital projects)	\$0	\$0	\$0	\$0	\$0
Deferred Maintenance Contribution (includes LCFF)	\$450,809	\$335,000	\$335,000	\$335,000	\$335,000
Lottery per ADA	\$144.00	\$146.00	\$146.00	\$146.00	\$146.00
Lottery Proposition 20 per ADA	\$45.00	\$48.00	\$48.00	\$48.00	\$48.00

*Changes reflected after July 1, 2017

Attachment B

CBEDS to P2 ADA Projections

	A	B	C	D (C-B)	E (C-A)	F (C/A)
	CBEDS	P1 ADA	P2 ADA	est	Difference	%Difference
2017-18	4157	4085	4041	-44	-116	0.9773 est.
2016-17	4132	4060	4041	-19	-91	0.9780
2015-16	4092	4007	3988	-19	-104	0.9746
2014-15	4048	3991	3963	-28	-85	0.9791
2013-14	4043	3960	3957	-3	-86	0.9787
2012-13	4123	4037	4025	-12	-98	0.9761
Average:				-16	-93	0.9773

2017-18	4157	4063	0.9773	(under review)
seniors out	-362			
others in	110			
NPS 9	0			
TK/K in	252			
2018-19	4157	4063	0.9773	(under review)
seniors out	-354			
others in	102			
NPS 9	0			
TK/K in	252			
2019-20	4157	4063	0.9773	(under review)
seniors out	-347			
others in	95			
NPS 9	0			
TK/K in	252			
2020-21	4157	4063	0.9773	(under review)
seniors out	-341			
others in	89			
NPS 9	0			
TK/K in	252			
2021-2022	4157	4063	0.9773	(under review)

* includes NPS

seniors out per Enrollment report Sept 2017
NPS per CDE Report OCT.2017

Projected ADA	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
ADA	4041	4063	4063	4063	4063	4063
Increase/Decline from Prior Yr		22	0	0	0	0
Funded ADA		4063	4063	4063	4063	4063

Attachment E

OTHER FUNDS

Each fund is budgeted separately in the State's SACS Financial Report. The following is a very brief statement on each fund and the cash balance as of January 31, 2018.

13.0 Cafeteria Fund – This fund is used to account separately for federal, state, and local resources to operate the food service program. Cash balance - \$107,722.

14.0 Deferred Maintenance Fund – This fund is used to account for revenues that are restricted or committed for deferred maintenance purposes. The fund no longer receives State revenue however the district does an inter fund transfer. Cash balance \$590,222.

17.1 Special Reserve Fund Lease Interruption – This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than capital outlay. The district uses this fund in the event a long-term lease is interrupted. Cash balance \$1,829,801.

20.0 Special Reserve for Postemployment Benefits – This fund is used to account for future cost of postemployment benefits, GASB 45 Cash balance \$779,846.

21.0, 21.1 & 21.2 Building Fund – These funds are primarily for the expenditure of local bond funds. All previous bond funds have been expended. Cash balance \$45.92.

25.0 Capital Facilities Fund – Developer Fees. Cash balance \$592,342.

40.0 through 40.4 Special Reserve Fund for Capital Outlay Projects – These funds are used for the accumulation of general fund moneys for capital outlay purposes.

40.0 Facilities - Cash balance \$529,500.

40.1 Stadium Field – Cash balance \$113,809.

40.2 Sewer Connect – Cash balance \$323,010.

40.3 Field Agreement – Cash balance \$51,007.

40.4 Field Replacement – Cash balance \$197,953.

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

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

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Initial Grants	\$7,193	\$7,301	\$7,518	\$8,712
COLA at 2.51%	\$181	\$183	\$189	\$219
2018-19 Base Grants	\$7,374	\$7,484	\$7,707	\$8,931

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

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

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

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

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

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

³ Rate is final for 2017-18 fiscal year

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

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

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Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

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

PLANNING FACTORS						
Factors		2017-18	2018-19	2019-20	2020-21	2021-22
COLA on state and local share ²		1.56%	2.51%	2.41%	2.80%	3.17%
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¹ Target for CFF is projected to be achieved in the 2018-19 fiscal year, therefore, any growth in LCFF revenues in future years will be attributable to the application of the COLA to the base grant

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

³ Rate is final for 2017-18 fiscal year