



Rim of the World Unified School District

Michelle Murphy, Superintendent
 P.O. Box 430, Lake Arrowhead, CA 92352
 Phone (909) 336-2031 Fax (909) 337-4527
 www.rimworld.k12.ca.us

Financial Snapshot - 2018-19 First Interim

The District was established in 1954 and is located in the San Bernardino Mountains, in San Bernardino County California. It covers an area of 110 square miles and serves 11 communities. The elevation between the boundaries ranges from 4,700 to 7,200 feet. The community is largely a resort and vacation destination with the majority of homes being second homes. Some difficulties faced by the school district and community are declining enrollment, lack of full time employment, low paying jobs within a commuting distance, and high operating costs due to the rural climate.

District Profile	2017-18	2018-19 (proj)	2019-20 (proj)	2020-21 (proj)
CBEDS Enrollment	3,344	3,223	3,120	2,994
Districts decline	(177)	(121)	(103)	(126)
Unduplicated Count UPP	1,889	1,766	1,687	1,611
UPP % - Single Year %	56.46%	54.76%	54.04%	53.77%

Note: The District receives ZERO Concentration Grant Funding, although 1/2 of our students are in need.

LCFF Revenue	2017-18	2018-19 (proj)	2019-20 (proj)	2020-21 (proj)
Actual Funded	\$29,987,350	\$30,306,188	\$30,145,712	\$29,953,674
Difference from prior year	(\$291,519)	\$318,838	(\$160,476)	(\$192,038)

Note: Starting with the 18/19 fiscal year, LCFF is fully implemented. Revenue continues to decline due to enrollment loss

Special Education (excludes Behavioral Health)	2017-18	2018-19 (proj)	2019-20 (proj)	2020-21 (proj)
Program Costs	\$4,557,920.93	\$4,850,452.00	\$5,092,974.60	\$5,347,623.33
Transportation Costs	\$422,829.27	\$422,143.00	\$443,250.15	\$465,412.66
Federal Revenue	\$617,953.00	\$587,055.35	\$557,702.58	\$529,817.45
Local Revenue (SELPA)	\$1,467,174.00	\$1,393,815.30	\$1,324,124.54	\$1,257,918.31
Contribution from Base LCFF	(\$2,895,623)	(\$3,291,724)	(\$3,654,398)	(\$4,025,300)

Note: Due to the location of the district, some NPS transport costs are nearly \$50,000 per student.

Home to School Transportation	2017-18	2018-19 (proj)	2019-20 (proj)	2020-21 (proj)
Home to school Transportation	\$1,869,292.06	\$1,964,364.00	\$2,062,582.20	\$2,165,711.31
LCFF Add-on	\$1,437,005.00	\$1,437,005.00	\$1,437,005.00	\$1,437,005.00
Contribution from Base LCFF	(\$432,287.06)	(\$527,359.00)	(\$625,577.20)	(\$728,706.31)

Note: The District's bus fleet requires special equipment & increased maintenance costs due to rural roads, snow & elements.

Routine Repair & Maintenance & Deferred Maint.	2017-18	2018-19 (proj)	2019-20 (proj)	2020-21 (proj)
Total Costs	\$1,142,963.00	\$1,466,793.00	\$1,407,774.00	\$1,478,162.70
State, Federal or Local Funding	\$0.00	\$0.00	\$0.00	\$0.00
Contribution from Base LCFF	(\$1,142,963.00)	(\$1,466,793.00)	(\$1,407,774.00)	(\$1,478,162.70)

Note: The District receives no added funding for snow removal, tree removal, wind, ice and mud flow.

CTE/ROP Program (note the District has other 9-12 programs in need of funding ie: AP, STEM, AVID & Athletics)	2017-18	2018-19 (proj)	2019-20 (proj)	2020-21 (proj)
Total Costs	\$562,091.00	\$581,777.00	\$581,777.00	\$581,777.00
9-12 Grade Span Adjustment (IF DESIGNATED 100%)	\$214,288.00	\$223,250.00	\$219,551.00	\$231,168.00
Contribution from Base LCFF	(\$347,803.00)	(\$358,527.00)	(\$362,226.00)	(\$350,609.00)

Note: Prior to LCFF the District received over \$600k in County funding for CTE/ROP - County no longer funds; CTE grant is less than 100K

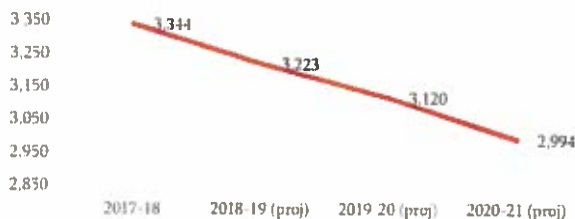
2017-18 Actuals	Unrestricted	Restricted	Total	% of Total Expenditures
Revenues	\$31,882,458.00	\$5,081,228.00	\$36,963,686.00	
Certificated Salaries	\$10,933,038.00	\$2,641,782.00	\$13,574,820.00	34.58%
Classified Salaries	\$4,072,426.00	\$1,603,263.00	\$5,675,689.00	14.46%
Payroll costs and Benefits	\$6,159,357.00	\$1,759,620.00	\$7,918,977.00	20.17%
Retire Benefits	\$1,922,330.00	\$0	\$1,922,330.00	4.90%
Books, Supplies & Services	\$4,206,489.00	\$5,793,973.00	\$10,000,462.00	25.48%
Contributions to Restricted Programs	\$4,249,968.00	(\$4,249,968.00)	\$0.00	0.00%
Child Nutritional Services Encroachment	\$159,566.00	\$0.00	\$159,566.00	0.41%
Total District Expenditures	\$31,703,174.00	\$7,548,670.00	\$39,251,844.00	
Surplus/(Deficit)	\$179,284.00	(\$2,467,442.00)		
Restricted Funds Carryover from Prior Year		\$2,477,289.00		
Net Deficit Spending	\$179,284.00	\$9,847.00		

Note: Estimated STRS, PERS, Retiree & Health costs increase over \$615,000 PER YEAR

Projected deficit spending - Unrestricted General Fund				
2017-18	2018-19	2019-20	2020-21	2021-22
876,116.00	179,284.00	(347,775.00)	(949,048.00)	(1,294,394.00)

COLA only funding environment does not address expenditure increases such as STRS, PERS, Step & Column, rising Health insurance rates or minimum wage increases or the decrease of LCFF funds due to declining enrollment.

Projected Enrollment



Projected deficit spending - Unrestricted General Fund

