

COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

2014-2015 FIRST INTERIM REPORT AS OF OCTOBER 31, 2014

Meeting Date: December 9, 2014

Presented By: Anne W. Barron, Chief Business Official

Board of Trustees: Leffler Brown
Tracy Farrell
Edwin W. Gilardi
Marc Orloff
Jennifer Wiltermood

Superintendent: Robert A. Haley

Prepared By: Wendy Wood, Director of Business and Fiscal Services

COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

2014-2015 FIRST INTERIM REPORT

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SECTION I.
NARRATIVE

COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT
2014-2015 FIRST INTERIM REPORT

The Board adopted the 2014-15 Budget on June 24, 2014. The budget is based on the Local Control Funding Formula (LCFF), which dramatically changed the way California schools are funded.

The LCFF multiplies Grade Level Base Grants by the average daily attendance (ADA) tied to the specific grade level groupings to establish the funding target. The Governor's plan is to fully fund the LCFF revenue target by 2020-21. Under LCFF, each year the State will compare the prior year funding level to the LCFF funding target. A gap percentage will be applied to the difference statewide, depending on the additional funding available to fund LCFF growth. LCFF funding increases depend both on state economic growth and funding priorities of the legislature and governor. Neither the eight-year implementation period nor the funding gap percentages are guaranteed.

In addition to the Grade Level Base Grants, districts may receive funds based on their unduplicated student counts. The count includes all students who are eligible for free and reduced price meals, all foster children and those who are English language learners. Each child may only be counted once (unduplicated count). The percentage of total enrollment represented by the unduplicated count is used to calculate Supplemental and Concentration Grants.

For Supplemental Grant funds, attendance at each grade level is multiplied by the unduplicated count percentage and then by 20% of the base grant for that grade level. For Concentration Grants, Districts would receive an addition of 50% of the base grade level grants for the percentage that the unduplicated count is above 55% of total enrollment. The District is not projected to receive Concentration Grant funds in the foreseeable future because our unduplicated counts are below the 55% threshold.

The 2014-2015 budget and multi-year projections are currently based on the following assumptions:

Category:	2014-15	2015-16	2016-17
Statutory COLA	.85%	2.19%	2.14%
Gap Funding Percentage	29.56%	15.00%	17.0%
Total Projected Enrollment	5,918	6,043	6,182
Projected P-2 ADA	5,682	5,806	5,940
Projected Funded ADA	5,682	5,806	5,940
Projected Unduplicated Pupil %	48.24%	47.83%	47.42%
California CPI	2.4%	2.6%	2.7%
Interest Rate	2.8%	3.2%	3.3%
Lottery/ADA: Unrestricted	\$128.00	\$128.00	\$128.00
Restricted	\$ 34.00	\$ 34.00	\$ 34.00
Projected STRS Employer Rate	8.88%	10.73%	12.58%
Projected PERS Employer Rate	11.771%	12.60%	15.00%

Enrollment has increased in both years since 2012-13, reversing the trend of declining enrollment the District has experienced for many years. The District has developed new enrollment and attendance projections based on current registrations, changing birth rates and a conservative estimate of student generation from actual housing projects under development. LCFF funding is based on the greater of prior year or current year attendance.

The following ADA estimates include regular, nonpublic school and county program ADA.

Grade Span	Grade Level Base Grants	Estimated 2014-15 Funded ADA
K-3	\$7,012	1,714.64
4-6	\$7,116	1,261.79
7-8	\$7,328	917.19
9-12	\$8,419	1,788.55
Total ADA		5,682.17

The multi-year projection reflects level staffing in both 2015-16 and 2016-17. Projected expenditures include the cost of step and column movement based upon historical experience. Although State law allows the instructional year to continue at 175 days through June 30, 2015, the District instructional calendar returned to 180 days in 2014-2015. The projections reflect this change as well as a 2% increase in compensation beginning July 1, 2014 for all employee groups due to the end of the negotiated temporary 2% reduction. We have not included a projected salary increase for either future year. The 2014-15 budget for health and welfare benefits reflects the actual 8.06% premium increase for the October 1, 2014 renewal. We have projected an increase in health and welfare benefit rates of 10% in each of 2015-16 and 2016-17, reflecting projected higher premiums under health care reform.

The State has recognized that both the State Teachers' Retirement System (STRS) and the Public Employees Retirement System (PERS) are seriously underfunded. The Governor's May revision proposed increasing the employer contribution rates for STRS. The actual State budget adopted a more gradual increase in STRS rates which has softened the impact on District finances. The PERS board had set the actual rate for 2014-2015 and provided the projected rates shown for the later years.

The projected budget shows total reserves of 3.53% in 2014-15, which meets the required 3% economic uncertainty reserve. With the restoration of compensation reductions in 2014-15, and using the revenue estimate from the LCFF calculator, the general fund is projected to have an ending balance of \$1,451,089 by the end of 2014-15. Combined with the balance in Fund 17 (Special Reserve for Other Than Capital Outlay Projects), the District is currently projected to have available reserves of 3.16% in 2015-16 and 3.19% in 2016-17. **This is the most positive picture of District finances that we have seen for many years.** As a result, staff recommends that the Board certify the District's financial position as "Positive."

We will continue to closely monitor information from the State and will revise our projections throughout the year.

Special Funds

The following Special Funds are projected to have positive ending balances:

- Cafeteria
- Deferred Maintenance
- Special Reserve for Other Than Capital Outlay Projects
- Building (Bond)
- Capital Facilities (Developer Fees)
- Special Reserve for Capital Outlay Projects

The remaining balance in the County School Facilities fund has been fully expended.

The Sonoma County Treasurer maintains the Bond Interest and Redemption fund on behalf of the District and its taxpayers, and this fund is only reported in the District's unaudited actuals and audit report.

In June 2014 District voters passed Measure B, an \$80 million bond authorization under Proposition 39. These funds can only be used for school facility projects. The first bonds were sold in September 2014, providing approximately \$20.8 million in funding.

In December 2014 the District completed a refinancing of \$35.6 million in bonds from the 1990 authorization. This transaction will save the taxpayers \$3.7 million over the remaining term. The 1990 bonds will be fully repaid by the original maturity date in 2026.

Cash Flow

The District has arranged to borrow funds from the Sonoma County Treasury during the year to manage cash flow needs due to the timing of property tax receipts.

The Governor's May revision proposed eliminating all of the State deferrals. The State budget adopted by the legislature retained some of the previous deferrals and also contained new funding. The District's cash flow projection reflects our best estimate of District receipts and expenditures. We project that the general fund would be able to borrow from other District funds to meet cash flow needs.

SECTION II.
CERTIFICATION

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____

District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 09, 2014

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

____ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Wendy Wood

Telephone: 707-792-4745

Title: Director of Business and Fiscal Services

E-mail: Wendy_Wood@crpusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

SECTION III.

GENERAL FUND – FORM 01

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	41,193,485.00	43,029,244.00	6,237,906.50	41,909,024.00	(1,120,220.00)	-2.6%
2) Federal Revenue		8100-8299	2,233,593.00	2,356,293.00	385,062.48	2,356,293.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,146,034.00	2,768,127.00	267,528.61	2,768,127.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,522,117.00	4,937,156.00	1,326,269.13	5,146,942.67	209,786.67	4.2%
5) TOTAL, REVENUES			50,095,229.00	53,090,820.00	8,216,766.72	52,180,386.67		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,069,115.00	21,240,816.00	6,413,563.30	21,664,410.00	(423,594.00)	-2.0%
2) Classified Salaries		2000-2999	5,090,947.00	5,707,310.00	1,634,988.28	5,482,902.00	224,408.00	3.9%
3) Employee Benefits		3000-3999	12,920,687.00	13,487,190.00	3,925,179.51	13,292,053.00	195,137.00	1.4%
4) Books and Supplies		4000-4999	937,462.00	1,609,438.00	576,614.91	1,609,799.57	(361.57)	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,111,898.00	9,052,033.00	2,944,294.47	9,298,919.30	(246,886.30)	-2.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	7,500.00	(7,500.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,517,813.00	1,517,813.00	696,601.72	1,517,813.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(60,000.00)	(60,000.00)	0.00	(60,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			50,587,922.00	52,554,600.00	16,191,242.19	52,813,396.87		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(492,693.00)	536,220.00	(7,974,475.47)	(633,010.20)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	512,000.00	562,000.00	0.00	562,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			512,000.00	562,000.00	0.00	562,000.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,307.00	1,098,220.00	(7,974,475.47)	(71,010.20)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,188,624.00	1,522,101.00		1,522,099.82	(1.18)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,188,624.00	1,522,101.00		1,522,099.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,188,624.00	1,522,101.00		1,522,099.82		
2) Ending Balance, June 30 (E + F1e)			1,207,931.00	2,620,321.00		1,451,089.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	424,260.00	2,038,855.00		438,531.03		
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	681,184.00	575,998.00		1,007,558.59		
Unassigned/Unappropriated Amount		9790	97,487.00	468.00		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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	19,629,031.00	19,836,562.00	4,837,447.00	18,063,954.00	(1,772,608.00)	-8.9%
Education Protection Account State Aid - Current Year		8012	5,430,599.00	6,630,611.00	1,640,421.00	6,630,143.00	(468.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	175,309.00	594,951.00	0.00	174,252.00	(420,699.00)	-70.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,988,806.00	13,988,806.00	0.00	15,119,966.00	1,131,160.00	8.1%
Unsecured Roll Taxes		8042	665,518.00	665,518.00	0.00	697,098.00	31,580.00	4.7%
Prior Years' Taxes		8043	0.00	45.00	44.50	45.00	0.00	0.0%
Supplemental Taxes		8044	397,299.00	397,299.00	0.00	446,800.00	49,501.00	12.5%
Education Revenue Augmentation Fund (ERAF)		8045	163,633.00	163,633.00	0.00	65,501.00	(98,132.00)	-60.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			40,450,195.00	42,277,425.00	6,477,912.50	41,197,759.00	(1,079,666.00)	-2.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(526,405.00)	(517,876.00)	(240,006.00)	(558,430.00)	(40,554.00)	7.8%
Property Taxes Transfers		8097	1,269,695.00	1,269,695.00	0.00	1,269,695.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			41,193,485.00	43,029,244.00	6,237,906.50	41,909,024.00	(1,120,220.00)	-2.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,003,651.00	1,012,618.00	8,967.00	1,012,618.00	0.00	0.0%
Special Education Discretionary Grants		8182	125,825.00	125,825.00	0.00	125,825.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	559,205.00	626,670.00	181,742.47	626,670.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	214,800.00	215,941.00	69,712.19	215,941.00	0.00	0.0%

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)
NCLB: Title III, Immigration Education Program	4201	8290	8,959.00	7,366.00	2,120.00	7,366.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	171,865.00	172,736.00	0.00	172,736.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	29,913.00	29,913.00	0.00	29,913.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	119,375.00	165,224.00	122,520.82	165,224.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,233,593.00	2,356,293.00	385,062.48	2,356,293.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	203,434.00	573,828.00	0.00	573,828.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	893,100.00	968,380.00	40,929.39	968,380.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	337,500.00	337,500.00	219,375.00	337,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	512,000.00	688,419.00	7,224.22	688,419.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,146,034.00	2,768,127.00	267,528.61	2,768,127.00	0.00	0.0%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,215,728.00	1,215,728.00	0.00	1,215,728.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	228.80	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	366,672.00	426,732.00	257,800.39	426,732.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	7,475.23	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	121,628.00	121,628.00	(2,170.66)	121,628.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	486,882.00	841,861.00	187,365.37	1,051,647.67	209,786.67	24.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,291,207.00	2,291,207.00	875,570.00	2,291,207.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,522,117.00	4,937,156.00	1,326,269.13	5,146,942.67	209,786.67	4.2%
TOTAL, REVENUES			50,095,229.00	53,090,820.00	8,216,766.72	52,180,386.67	(910,433.33)	-1.7%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,838,032.00	17,354,598.00	5,229,435.96	17,814,933.00	(460,335.00)	-2.7%
Certificated Pupil Support Salaries		1200	898,555.00	1,107,757.00	334,018.40	1,107,757.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,888,002.00	2,274,149.00	713,784.36	2,238,102.00	36,047.00	1.6%
Other Certificated Salaries		1900	444,526.00	504,312.00	136,324.58	503,618.00	694.00	0.1%
TOTAL, CERTIFICATED SALARIES			20,069,115.00	21,240,816.00	6,413,563.30	21,664,410.00	(423,594.00)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,049,311.00	1,645,763.00	395,022.53	1,442,689.00	203,074.00	12.3%
Classified Support Salaries		2200	1,598,530.00	1,546,715.00	525,604.95	1,550,940.00	(4,225.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	570,065.00	559,565.00	172,457.61	559,565.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,589,179.00	1,626,148.00	496,289.72	1,630,016.00	(3,868.00)	-0.2%
Other Classified Salaries		2900	283,862.00	329,119.00	45,613.47	299,692.00	29,427.00	8.9%
TOTAL, CLASSIFIED SALARIES			5,090,947.00	5,707,310.00	1,634,988.28	5,482,902.00	224,408.00	3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,938,182.00	1,742,203.00	566,481.89	1,834,711.00	(92,508.00)	-5.3%
PERS		3201-3202	547,546.00	611,567.00	176,103.60	595,246.00	16,321.00	2.7%
OASDI/Medicare/Alternative		3301-3302	636,669.00	689,903.00	202,953.89	673,880.00	16,023.00	2.3%
Health and Welfare Benefits		3401-3402	7,794,480.00	8,164,822.00	2,268,776.14	7,984,160.00	180,662.00	2.2%
Unemployment Insurance		3501-3502	12,091.00	12,968.00	5,236.88	12,603.00	365.00	2.8%
Workers' Compensation		3601-3602	947,047.00	1,002,003.00	300,862.68	995,097.00	6,906.00	0.7%
OPEB, Allocated		3701-3702	1,044,672.00	1,263,724.00	404,764.43	1,196,356.00	67,368.00	5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,920,687.00	13,487,190.00	3,925,179.51	13,292,053.00	195,137.00	1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	170,280.00	167,816.00	104,612.31	167,677.00	139.00	0.1%
Books and Other Reference Materials		4200	557.00	43,220.00	1,491.78	42,794.99	425.01	1.0%
Materials and Supplies		4300	642,974.00	1,276,648.00	394,157.65	1,277,574.23	(926.23)	-0.1%
Noncapitalized Equipment		4400	123,651.00	121,754.00	76,353.17	121,753.35	0.65	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			937,462.00	1,609,438.00	576,614.91	1,609,799.57	(361.57)	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,399,483.00	4,830,890.00	1,159,896.81	4,933,420.00	(102,530.00)	-2.1%
Travel and Conferences		5200	92,195.00	127,565.00	34,096.91	130,510.00	(2,945.00)	-2.3%
Dues and Memberships		5300	46,397.00	44,449.00	26,006.62	44,423.00	26.00	0.1%
Insurance		5400-5450	259,020.00	262,397.00	259,059.82	262,397.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,148,836.00	1,148,836.00	274,050.75	1,148,836.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	300,644.00	288,508.00	63,778.57	283,008.52	5,499.48	1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(1,500.00)	1,500.00	New
Professional/Consulting Services and Operating Expenditures		5800	1,712,953.00	2,203,050.00	1,080,411.83	2,351,338.78	(148,288.78)	-6.7%
Communications		5900	152,370.00	146,338.00	46,993.16	146,486.00	(148.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,111,898.00	9,052,033.00	2,944,294.47	9,298,919.30	(246,886.30)	-2.7%

2014-15 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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	7,500.00	(7,500.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	7,500.00	(7,500.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	1,407,395.00	1,407,395.00	603,026.38	1,407,395.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	100,418.00	100,418.00	93,575.34	100,418.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,517,813.00	1,517,813.00	696,601.72	1,517,813.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(60,000.00)	(60,000.00)	0.00	(60,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(60,000.00)	(60,000.00)	0.00	(60,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			50,587,922.00	52,554,600.00	16,191,242.19	52,813,396.87	(258,796.87)	-0.5%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	512,000.00	562,000.00	0.00	562,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			512,000.00	562,000.00	0.00	562,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			512,000.00	562,000.00	0.00	562,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	39,923,790.00	41,759,549.00	6,237,906.50	40,639,329.00	(1,120,220.00)	-2.7%
2) Federal Revenue		8100-8299	0.00	45,849.00	45,849.00	45,849.00	0.00	0.0%
3) Other State Revenue		8300-8599	936,784.00	1,343,310.00	30,486.72	1,343,310.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,043,160.00	2,149,814.00	285,750.42	2,262,072.00	112,258.00	5.2%
5) TOTAL, REVENUES			42,903,734.00	45,298,522.00	6,599,992.64	44,290,560.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,317,736.00	17,939,619.00	5,444,762.12	18,336,107.00	(396,488.00)	-2.2%
2) Classified Salaries		2000-2999	3,575,758.00	4,965,285.00	1,392,804.53	4,737,647.00	227,638.00	4.6%
3) Employee Benefits		3000-3999	10,676,106.00	11,670,322.00	3,424,994.17	11,509,638.00	160,684.00	1.4%
4) Books and Supplies		4000-4999	403,227.00	779,079.00	197,913.98	771,359.33	7,719.67	1.0%
5) Services and Other Operating Expenditures		5000-5999	2,664,119.00	2,865,082.00	1,038,735.13	2,914,500.52	(49,418.52)	-1.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	7,500.00	(7,500.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,517,813.00	1,517,813.00	696,601.72	1,517,813.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(115,006.00)	(109,545.00)	(25,225.23)	(109,545.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			36,039,753.00	39,627,655.00	12,170,586.42	39,685,019.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,863,981.00	5,670,867.00	(5,570,593.78)	4,605,540.15		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,446,367.00)	(5,772,634.00)	0.00	(4,276,214.00)	1,496,420.00	-25.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,446,367.00)	(5,772,634.00)	0.00	(4,276,214.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			417,614.00	(101,767.00)	(5,570,593.78)	329,326.15		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	366,057.00	683,233.00		683,232.44	(0.56)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			366,057.00	683,233.00		683,232.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			366,057.00	683,233.00		683,232.44		
2) Ending Balance, June 30 (E + F1e)			783,671.00	581,466.00		1,012,558.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		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	681,184.00	575,998.00		1,007,558.59		
Unassigned/Unappropriated Amount		9790	97,487.00	468.00		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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	19,629,031.00	19,836,562.00	4,837,447.00	18,063,954.00	(1,772,608.00)	-8.9%
Education Protection Account State Aid - Current Year		8012	5,430,599.00	6,630,611.00	1,640,421.00	6,630,143.00	(468.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	175,309.00	594,951.00	0.00	174,252.00	(420,699.00)	-70.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,988,806.00	13,988,806.00	0.00	15,119,966.00	1,131,160.00	8.1%
Unsecured Roll Taxes		8042	665,518.00	665,518.00	0.00	697,098.00	31,580.00	4.7%
Prior Years' Taxes		8043	0.00	45.00	44.50	45.00	0.00	0.0%
Supplemental Taxes		8044	397,299.00	397,299.00	0.00	446,800.00	49,501.00	12.5%
Education Revenue Augmentation Fund (ERAF)		8045	163,633.00	163,633.00	0.00	65,501.00	(98,132.00)	-60.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			40,450,195.00	42,277,425.00	6,477,912.50	41,197,759.00	(1,079,666.00)	-2.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(526,405.00)	(517,876.00)	(240,006.00)	(558,430.00)	(40,554.00)	7.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			39,923,790.00	41,759,549.00	6,237,906.50	40,639,329.00	(1,120,220.00)	-2.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	45,849.00	45,849.00	45,849.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	45,849.00	45,849.00	45,849.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	203,434.00	573,828.00	0.00	573,828.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	721,350.00	756,063.00	23,262.50	756,063.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	12,000.00	13,419.00	7,224.22	13,419.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			936,784.00	1,343,310.00	30,486.72	1,343,310.00	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,215,728.00	1,215,728.00	0.00	1,215,728.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	228.80	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	366,672.00	426,732.00	257,800.39	426,732.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	7,475.23	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	138,518.00	138,518.00	0.00	138,518.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	282,242.00	328,836.00	20,246.00	441,094.00	112,258.00	34.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,043,160.00	2,149,814.00	285,750.42	2,262,072.00	112,258.00	5.2%
TOTAL, REVENUES			42,903,734.00	45,298,522.00	6,599,992.64	44,290,560.00	(1,007,962.00)	-2.2%

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Certificated Teachers' Salaries		1100	14,782,227.00	14,918,040.00	4,514,625.38	15,351,269.00	(433,229.00)	-2.9%
Certificated Pupil Support Salaries		1200	777,752.00	907,260.00	281,999.32	907,260.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,696,857.00	2,047,250.00	644,600.64	2,011,203.00	36,047.00	1.8%
Other Certificated Salaries		1900	60,900.00	67,069.00	3,536.78	66,375.00	694.00	1.0%
TOTAL, CERTIFICATED SALARIES			17,317,736.00	17,939,619.00	5,444,762.12	18,336,107.00	(396,488.00)	-2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	206,391.00	1,618,580.00	389,058.96	1,415,776.00	202,804.00	12.5%
Classified Support Salaries		2200	1,279,025.00	1,155,075.00	399,352.01	1,159,300.00	(4,225.00)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	422,605.00	403,512.00	123,242.57	403,512.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,412,354.00	1,459,019.00	435,557.42	1,459,387.00	(368.00)	0.0%
Other Classified Salaries		2900	255,383.00	329,099.00	45,593.57	299,672.00	29,427.00	8.9%
TOTAL, CLASSIFIED SALARIES			3,575,758.00	4,965,285.00	1,392,804.53	4,737,647.00	227,638.00	4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,677,507.00	1,457,901.00	480,994.68	1,547,343.00	(89,442.00)	-6.1%
PERS		3201-3202	373,197.00	526,279.00	148,424.04	509,578.00	16,701.00	3.2%
OASDI/Medicare/Alternative		3301-3302	489,644.00	582,231.00	172,384.32	570,990.00	11,241.00	1.9%
Health and Welfare Benefits		3401-3402	6,292,896.00	6,981,461.00	1,958,168.75	6,833,468.00	147,993.00	2.1%
Unemployment Insurance		3501-3502	10,088.00	10,857.00	4,657.64	10,653.00	204.00	1.9%
Workers' Compensation		3601-3602	788,102.00	847,869.00	255,600.31	841,250.00	6,619.00	0.8%
OPEB, Allocated		3701-3702	1,044,672.00	1,263,724.00	404,764.43	1,196,356.00	67,368.00	5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,676,106.00	11,670,322.00	3,424,994.17	11,509,638.00	160,684.00	1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	42,678.00	0.00	42,678.00	0.00	0.0%
Books and Other Reference Materials		4200	557.00	557.00	0.00	557.00	0.00	0.0%
Materials and Supplies		4300	373,019.00	701,518.00	193,573.26	693,798.33	7,719.67	1.1%
Noncapitalized Equipment		4400	29,651.00	34,326.00	4,340.72	34,326.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			403,227.00	779,079.00	197,913.98	771,359.33	7,719.67	1.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	40,325.00	57,229.00	15,386.18	60,094.00	(2,865.00)	-5.0%
Dues and Memberships		5300	35,243.00	35,383.00	20,250.62	35,383.00	0.00	0.0%
Insurance		5400-5450	255,120.00	255,120.00	260,261.82	255,120.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,146,786.00	1,146,786.00	273,872.50	1,146,786.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	199,288.00	207,274.00	53,788.76	208,274.52	(1,000.52)	-0.5%
Transfers of Direct Costs		5710	(5,080.00)	(19,342.00)	0.00	(19,342.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(1,500.00)	1,500.00	New
Professional/Consulting Services and Operating Expenditures		5800	844,977.00	1,041,304.00	368,890.31	1,088,209.00	(46,905.00)	-4.5%
Communications		5900	147,460.00	141,328.00	46,284.94	141,476.00	(148.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,664,119.00	2,865,082.00	1,038,735.13	2,914,500.52	(49,418.52)	-1.7%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	7,500.00	(7,500.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	7,500.00	(7,500.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	1,407,395.00	1,407,395.00	603,026.38	1,407,395.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	100,418.00	100,418.00	93,575.34	100,418.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,517,813.00	1,517,813.00	696,601.72	1,517,813.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(55,006.00)	(49,545.00)	(25,225.23)	(49,545.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(60,000.00)	(60,000.00)	0.00	(60,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(115,006.00)	(109,545.00)	(25,225.23)	(109,545.00)	0.00	0.0%
TOTAL, EXPENDITURES			36,039,753.00	39,627,655.00	12,170,586.42	39,685,019.85	(57,364.85)	-0.1%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(6,446,367.00)	(5,772,634.00)	0.00	(4,276,214.00)	1,496,420.00	-25.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,446,367.00)	(5,772,634.00)	0.00	(4,276,214.00)	1,496,420.00	-25.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(6,446,367.00)	(5,772,634.00)	0.00	(4,276,214.00)	1,496,420.00	-25.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,269,695.00	1,269,695.00	0.00	1,269,695.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,233,593.00	2,310,444.00	339,213.48	2,310,444.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,209,250.00	1,424,817.00	237,041.89	1,424,817.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,478,957.00	2,787,342.00	1,040,518.71	2,884,870.67	97,528.67	3.5%
5) TOTAL, REVENUES			7,191,495.00	7,792,298.00	1,616,774.08	7,889,826.67		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,751,379.00	3,301,197.00	968,801.18	3,328,303.00	(27,106.00)	-0.8%
2) Classified Salaries		2000-2999	1,515,189.00	742,025.00	242,183.75	745,255.00	(3,230.00)	-0.4%
3) Employee Benefits		3000-3999	2,244,581.00	1,816,868.00	500,185.34	1,782,415.00	34,453.00	1.9%
4) Books and Supplies		4000-4999	534,235.00	830,359.00	378,700.93	838,440.24	(8,081.24)	-1.0%
5) Services and Other Operating Expenditures		5000-5999	7,447,779.00	6,186,951.00	1,905,559.34	6,384,418.78	(197,467.78)	-3.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
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	55,006.00	49,545.00	25,225.23	49,545.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,548,169.00	12,926,945.00	4,020,655.77	13,128,377.02		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,356,674.00)	(5,134,647.00)	(2,403,881.69)	(5,238,550.35)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	512,000.00	562,000.00	0.00	562,000.00	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	6,446,367.00	5,772,634.00	0.00	4,276,214.00	(1,496,420.00)	-25.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,958,367.00	6,334,634.00	0.00	4,838,214.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(398,307.00)	1,199,987.00	(2,403,881.69)	(400,336.35)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	822,567.00	838,868.00		838,867.38	(0.62)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			822,567.00	838,868.00		838,867.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			822,567.00	838,868.00		838,867.38		
2) Ending Balance, June 30 (E + F1e)			424,260.00	2,038,855.00		438,531.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	424,260.00	2,038,855.00		438,531.03		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,269,695.00	1,269,695.00	0.00	1,269,695.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,269,695.00	1,269,695.00	0.00	1,269,695.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,003,651.00	1,012,618.00	8,967.00	1,012,618.00	0.00	0.0%
Special Education Discretionary Grants		8182	125,825.00	125,825.00	0.00	125,825.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	559,205.00	626,670.00	181,742.47	626,670.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	214,800.00	215,941.00	69,712.19	215,941.00	0.00	0.0%

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)
NCLB: Title III, Immigration Education Program	4201	8290	8,959.00	7,366.00	2,120.00	7,366.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	171,865.00	172,736.00	0.00	172,736.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3500-3699	8290	29,913.00	29,913.00	0.00	29,913.00	0.00	0.0%
Vocational and Applied Technology Education	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	All Other	8290	119,375.00	119,375.00	76,671.82	119,375.00	0.00	0.0%
All Other Federal Revenue			2,233,593.00	2,310,444.00	339,213.48	2,310,444.00	0.00	0.0%
TOTAL, FEDERAL REVENUE								
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	171,750.00	212,317.00	17,666.89	212,317.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	337,500.00	337,500.00	219,375.00	337,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	500,000.00	675,000.00	0.00	675,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,209,250.00	1,424,817.00	237,041.89	1,424,817.00	0.00	0.0%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	(16,890.00)	(16,890.00)	(2,170.66)	(16,890.00)	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	204,640.00	513,025.00	167,119.37	610,553.67	97,528.67	19.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,291,207.00	2,291,207.00	875,570.00	2,291,207.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,478,957.00	2,787,342.00	1,040,518.71	2,884,870.67	97,528.67	3.5%
TOTAL, REVENUES			7,191,495.00	7,792,298.00	1,616,774.08	7,889,826.67	97,528.67	1.3%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,055,805.00	2,436,558.00	714,810.58	2,463,664.00	(27,106.00)	-1.1%
Certificated Pupil Support Salaries		1200	120,803.00	200,497.00	52,019.08	200,497.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	191,145.00	226,899.00	69,183.72	226,899.00	0.00	0.0%
Other Certificated Salaries		1900	383,626.00	437,243.00	132,787.80	437,243.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,751,379.00	3,301,197.00	968,801.18	3,328,303.00	(27,106.00)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	842,920.00	27,183.00	5,963.57	26,913.00	270.00	1.0%
Classified Support Salaries		2200	319,505.00	391,640.00	126,252.94	391,640.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	147,460.00	156,053.00	49,215.04	156,053.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	176,825.00	167,129.00	60,732.30	170,629.00	(3,500.00)	-2.1%
Other Classified Salaries		2900	28,479.00	20.00	19.90	20.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,515,189.00	742,025.00	242,183.75	745,255.00	(3,230.00)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	260,675.00	284,302.00	85,487.21	287,368.00	(3,066.00)	-1.1%
PERS		3201-3202	174,349.00	85,288.00	27,679.56	85,668.00	(380.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	147,025.00	107,672.00	30,569.57	102,890.00	4,782.00	4.4%
Health and Welfare Benefits		3401-3402	1,501,584.00	1,183,361.00	310,607.39	1,150,692.00	32,669.00	2.8%
Unemployment Insurance		3501-3502	2,003.00	2,111.00	579.24	1,950.00	161.00	7.6%
Workers' Compensation		3601-3602	158,945.00	154,134.00	45,262.37	153,847.00	287.00	0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,244,581.00	1,816,868.00	500,185.34	1,782,415.00	34,453.00	1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	170,280.00	125,138.00	104,612.31	124,999.00	139.00	0.1%
Books and Other Reference Materials		4200	0.00	42,663.00	1,491.78	42,237.99	425.01	1.0%
Materials and Supplies		4300	269,955.00	575,130.00	200,584.39	583,775.90	(8,645.90)	-1.5%
Noncapitalized Equipment		4400	94,000.00	87,428.00	72,012.45	87,427.35	0.65	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			534,235.00	830,359.00	378,700.93	838,440.24	(8,081.24)	-1.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,399,483.00	4,830,890.00	1,159,896.81	4,933,420.00	(102,530.00)	-2.1%
Travel and Conferences		5200	51,870.00	70,336.00	18,710.73	70,416.00	(80.00)	-0.1%
Dues and Memberships		5300	11,154.00	9,066.00	5,756.00	9,040.00	26.00	0.3%
Insurance		5400-5450	3,900.00	7,277.00	(1,202.00)	7,277.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,050.00	2,050.00	178.25	2,050.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,356.00	81,234.00	9,989.81	74,734.00	6,500.00	8.0%
Transfers of Direct Costs		5710	5,080.00	19,342.00	0.00	19,342.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	867,976.00	1,161,746.00	711,521.52	1,263,129.78	(101,383.78)	-8.7%
Communications		5900	4,910.00	5,010.00	708.22	5,010.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,447,779.00	6,186,951.00	1,905,559.34	6,384,418.78	(197,467.78)	-3.2%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	55,006.00	49,545.00	25,225.23	49,545.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			55,006.00	49,545.00	25,225.23	49,545.00	0.00	0.0%
TOTAL, EXPENDITURES			14,548,169.00	12,926,945.00	4,020,655.77	13,128,377.02	(201,432.02)	-1.6%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	512,000.00	562,000.00	0.00	562,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			512,000.00	562,000.00	0.00	562,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	6,446,367.00	5,772,634.00	0.00	4,276,214.00	(1,496,420.00)	-25.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,446,367.00	5,772,634.00	0.00	4,276,214.00	(1,496,420.00)	-25.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			6,958,367.00	6,334,634.00	0.00	4,838,214.00	1,496,420.00	-23.6%

SECTION IV.
OTHER FUNDS

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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,029,884.00	1,029,884.00	42,016.66	1,029,884.00	0.00	0.0%
3) Other State Revenue		8300-8599	90,606.00	90,606.00	6,394.44	90,606.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,273,865.00	1,273,865.00	90,707.48	1,273,865.00	0.00	0.0%
5) TOTAL, REVENUES			2,394,355.00	2,394,355.00	139,118.58	2,394,355.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	661,982.00	584,004.00	183,678.39	584,004.00	0.00	0.0%
3) Employee Benefits		3000-3999	426,825.00	395,524.00	119,884.12	395,524.00	0.00	0.0%
4) Books and Supplies		4000-4999	58,500.00	53,500.00	8,476.20	53,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,185,173.00	1,185,173.00	26,266.70	1,185,173.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	5,000.00	0.00	5,000.00	0.00	0.0%
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	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,392,480.00	2,283,201.00	338,305.41	2,283,201.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,875.00	111,154.00	(199,186.83)	111,154.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,875.00	111,154.00	(199,186.83)	111,154.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	92,011.00	73,950.00		73,949.59	(0.41)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,011.00	73,950.00		73,949.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,011.00	73,950.00		73,949.59		
2) Ending Balance, June 30 (E + F1e)			93,886.00	185,104.00		185,103.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	200.00	200.00		200.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	93,686.00	184,904.00		184,903.59		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	100.00	72.15	100.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	100.00	72.15	100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	6,910.00	6,909.03	6,910.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	40,779.00	19,378.80	40,779.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	47,689.00	26,287.83	47,689.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(47,589.00)	(26,215.68)	(47,589.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(47,589.00)	(26,215.68)	(47,589.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,886.00	54,674.00		54,674.01	0.01	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,886.00	54,674.00		54,674.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,886.00	54,674.00		54,674.01		
2) Ending Balance, June 30 (E + F1e)			41,886.00	7,085.00		7,085.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		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	41,886.00	7,085.00		7,085.01		
Deferred Maintenance Projects	0000	9780	41,886.00					
Deferred Maintenance Projects	0000	9780		7,085.00				
Deferred Maintenance Projects	0000	9780				7,085.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	1,107.97	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	1,107.97	4,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	1,107.97	4,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	4,000.00	1,107.97	4,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	851,187.00	851,193.00		851,193.02	0.02	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			851,187.00	851,193.00		851,193.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			851,187.00	851,193.00		851,193.02		
2) Ending Balance, June 30 (E + F1e)			855,187.00	855,193.00		855,193.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		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	855,187.00	855,193.00		855,193.02		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	800.00	1,164.32	800.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	800.00	1,164.32	800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	46,176.00	144,764.00	52,437.50	164,764.00	(20,000.00)	-13.8%
3) Employee Benefits		3000-3999	19,966.00	55,678.00	12,783.20	56,843.00	(1,165.00)	-2.1%
4) Books and Supplies		4000-4999	10,000.00	27,761.00	10,279.55	59,561.00	(31,800.00)	-114.5%
5) Services and Other Operating Expenditures		5000-5999	284,380.00	425,062.00	352,082.64	481,105.00	(56,043.00)	-13.2%
6) Capital Outlay		6000-6999	470,000.00	400,000.00	317,026.00	460,000.00	(60,000.00)	-15.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			830,522.00	1,053,265.00	744,608.89	1,222,273.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(825,522.00)	(1,052,465.00)	(743,444.57)	(1,221,473.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	15,000,000.00	20,825,279.57	20,825,280.00	5,825,280.00	38.8%
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	15,000,000.00	20,825,279.57	20,825,280.00		

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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(825,522.00)	13,947,535.00	20,081,835.00	19,603,807.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	923,113.00	940,101.00		940,101.46	0.46	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			923,113.00	940,101.00		940,101.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			923,113.00	940,101.00		940,101.46		
2) Ending Balance, June 30 (E + F1e)			97,591.00	14,887,636.00		20,543,908.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		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	97,591.00	14,887,636.00		20,543,908.46		
Future Building Projects	0000	9780	97,591.00					
Technology H.S. and Modular Leases	0000	9780		2,971,161.00				
Future Building Projects	0000	9780		11,916,475.00				
Technology H.S. and Modular Leases	0000	9780				2,971,161.00		
Future Building Projects	0000	9780				17,572,747.46		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,500.00	201,500.00	8,873.44	201,500.00	0.00	0.0%
5) TOTAL, REVENUES			201,500.00	201,500.00	8,873.44	201,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	400,946.00	479,154.00	447,030.35	472,431.00	6,723.00	1.4%
5) Services and Other Operating Expenditures		5000-5999	75,000.00	95,493.00	85,008.99	103,716.00	(8,223.00)	-8.6%
6) Capital Outlay		6000-6999	0.00	14,000.00	13,455.37	14,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	38,595.00	38,595.00	0.00	38,595.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			514,541.00	627,242.00	545,494.71	628,742.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(313,041.00)	(425,742.00)	(536,621.27)	(427,242.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(313,041.00)	(425,742.00)	(536,621.27)	(427,242.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	497,973.00	657,127.00		657,126.59	(0.41)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			497,973.00	657,127.00		657,126.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			497,973.00	657,127.00		657,126.59		
2) Ending Balance, June 30 (E + F1e)			184,932.00	231,385.00		229,884.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		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	184,932.00	231,385.00		229,884.59		
Future Capital Facilities Projects	0000	9780	184,932.00					
Future Capital Facilities Projects	0000	9780		231,385.00				
Future Capital facilities Projects	0000	9780				229,884.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	5.00		4.54	(0.46)	-9.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5.00		4.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5.00		4.54		
2) Ending Balance, June 30 (E + F1e)			0.00	5.00		4.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	5.00		4.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	512,690.00	512,690.00	74.15	512,690.00	0.00	0.0%
5) TOTAL, REVENUES			512,690.00	512,690.00	74.15	512,690.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			512,690.00	512,690.00	74.15	512,690.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	512,000.00	562,000.00	0.00	562,000.00	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			(512,000.00)	(562,000.00)	0.00	(562,000.00)		

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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			690.00	(49,310.00)	74.15	(49,310.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	51,371.00	51,518.00		51,518.27	0.27	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,371.00	51,518.00		51,518.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,371.00	51,518.00		51,518.27		
2) Ending Balance, June 30 (E + F1e)			52,061.00	2,208.00		2,208.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	52,029.00	2,176.00		2,176.33		
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	32.00	32.00		31.94		
Other Capital Outlay	0000	9780	32.00					
Other Capital Outlay	0000	9780		32.00				
Other Capital Outlay	0000	9780				31.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

SECTION V.

AVERAGE DAILY ATTENDANCE

AND ENROLLMENT

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(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)	5,526.98	5,645.25	5,645.25	5,645.25	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(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%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(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%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,526.98	5,645.25	5,645.25	5,645.25	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	2.07	2.00	2.00	2.00	0.00	0%
b. Special Education-Special Day Class	83.14	29.92	29.92	29.92	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	6.99	5.00	5.00	5.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	92.20	36.92	36.92	36.92	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	5,619.18	5,682.17	5,682.17	5,682.17	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	2.07	2.07	2.07	2.07	0.00	0%
b. Special Education-Special Day Class	83.14	27.86	27.86	27.86	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	6.99	6.99	6.99	6.99	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	92.20	36.92	36.92	36.92	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	92.20	36.92	36.92	36.92	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Cotati-Rohnert Park Unified School District
 Analysis of Enrollment and Average Daily Attendance
 First Interim 2014-15

Different items in the state forms use different ADA and enrollment statistics. This spreadsheet reviews these items in an effort to reduce confusion.

Enrollment	District	County Programs	Total
Historic Actuals	A		
2011-12	5,907 *	n/a	
2012-13	5,770	n/a	
2013-14	5,788	n/a	
Projections	B, C	C	C
2014-15	5,877	41	5,918
2015-16	6,002	41	6,043
2016-17	6,141	41	6,182

District enrollment is also known as CBEDS.
 * The enrollment shown for 2011-12 has been corrected to exclude enrollment at Credo High School, as this charter school is funded independently from the district. It is not feasible to correct prior year data in the state software.

Average Daily Attendance (ADA)	District	County Programs	Total
Historic Actuals	A		
2011-12	5,611.00	90.44	5,701.44
2012-13	5,504.00	94.95	5,598.95
2013-14	5,531.00	92.20	5,623.20
Projections	D		E
2014-15	5,645.25	36.92	5,682.17
2015-16	5,766.46	39.14	5,805.60
2016-17	5,901.01	39.17	5,940.18

ADA to Enrollment	District ADA	District Enrollment	Ratio
Historic Actuals	D	D	D
2011-12	5,611	5,907	95.0% <i>corrected</i>
2012-13	5,504	5,770	95.4%
2013-14	5,531	5,788	95.6%
Historical Average Ratio			95.3%
Allowance			0.5%
District's ADA to Enrollment Standard		F	95.8% <i>corrected</i>

Key:

- A. Criterion 3A
- B. Criterion 2A and 3B
- C. LCFF Calculator
- D. Criterion 3B
- E. LCFF Calculator and Criterion 1A
- F. Criterion 3C

SECTION VI.

LOCAL CONTROL FUNDING FORMULA

CALCULATIONS SECTION

BASC CALCULATOR, V. 15.2

LCFF Calculator Universal Assumptions				
Cotati-Rohnert Park Unified				

Summary of Funding				
	2013-14	2014-15	2015-16	2016-17
Target	\$ 48,316,111	\$ 49,355,821	\$ 51,536,528	\$ 53,851,286
Floor	35,062,446	36,981,407	41,409,465	43,803,415
Current Year Gap Funding	1,590,665	3,657,877	1,519,059	1,708,138
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 36,653,111	\$ 40,639,284	\$ 42,928,524	\$ 45,511,553

Components of LCFF By Object Code										
	2012-13		2013-14		2014-15		2015-16		2016-17	
8011 - State Aid	\$	7,534,917	\$	10,838,522	\$	18,063,954	\$	20,064,914	\$	22,343,625
8011 - Fair Share		-		-		-		-		-
8311 & 8590 - Categoricals		5,185,127		-		-		-		-
8012 - EPA		6,510,843		6,283,708		6,630,143		6,774,171		6,931,196
Local Revenue Sources:										
8021 to 8048 - Property Taxes				20,034,967		16,503,617		16,668,653		16,835,340
8096 - In-Lieu of Property Taxes				(504,086)		(558,430)		(579,214)		(598,608)
Property Taxes net of in-lieu		16,214,006		19,530,881		15,945,187		16,089,439		16,236,732
TOTAL FUNDING	\$	35,444,893	\$	36,653,111	\$	40,639,284	\$	42,928,524	\$	45,511,553
Excess Taxes	\$	-	\$	-	\$	-	\$	-	\$	-
EPA in excess to LCFF Funding	\$	-	\$	-	\$	-	\$	-	\$	-

Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant						
	2013-14	2014-15	2015-16	2016-17		
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	1,854,873	\$	3,225,203	\$	3,282,328
Current year Minimum Proportionality Percentage (MPP)		4.85%		8.23%		7.87%

Summary of Student Population				
	2013-14	2014-15	2015-16	2016-17
Unduplicated Pupil Population				
Count	2,720.00	2,834.00	2,821.00	2,886.00
Rolling %, Supplemental Grant	46.9648%	48.2426%	47.8327%	47.4232%
Rolling %, Concentration Grant	46.9648%	48.2426%	47.8327%	47.4232%
Total Actual ADA	5,623.50	5,682.17	5,805.60	5,940.18
Grades TK-3	1,690.44	1,714.64	1,798.89	1,854.85
Grades 4-6	1,300.02	1,261.79	1,278.54	1,284.67
Grades 7-8	863.25	917.19	874.91	877.10
Grades 9-12	1,769.79	1,788.55	1,853.26	1,923.56
Total Adjusted Base Funded ADA	5,623.50	5,682.17	5,805.60	5,940.18
Grades TK-3	1,690.44	1,714.64	1,798.89	1,854.85
Grades 4-6	1,300.02	1,261.79	1,278.54	1,284.67
Grades 7-8	863.25	917.19	874.91	877.10
Grades 9-12	1,769.79	1,788.55	1,853.26	1,923.56
Necessary Small Schools	-	-	-	-

Cotati-Rohnert Park Unified					
12/7/14					
PROPOSITION 30 - EPA					
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.0317%	21.9621%	21.9621%	21.9621%
CALCULATE APPLICATION OF EPA					
	2012-13	2013-14	2014-15	2015-16	2016-17
Adjusted Total Revenue Limit	30,259,766	29,877,319	30,189,020	30,844,825	31,559,807
CY Adjusted NSS Allowance	-	-	-	-	-
Total	30,259,766	29,877,319	30,189,020	30,844,825	31,559,807
Less Property Taxes/In-Lieu	16,214,006	19,530,881	15,945,187	16,089,439	16,236,732
Gross State Aid for Purposes of EPA	14,045,760	10,346,438	14,243,833	14,755,386	15,323,075
EPA Entitlement					
Proportionate Share*	6,510,843	6,283,708	6,630,143	6,774,171	6,931,196
Min EPA \$200/ADA	1,139,098	1,124,700	1,136,434	1,161,121	1,188,036
EPA Allocation	6,510,843	6,283,708	6,630,143	6,774,171	6,931,196
Application of EPA					
Phase-In Entitlement	30,259,766	36,653,111	40,639,284	42,928,524	45,511,553
Less Property Taxes/In-Lieu	16,214,006	19,530,881	15,945,187	16,089,439	16,236,732
Gross State Aid	14,045,760	17,122,230	24,694,097	26,839,085	29,274,821
Less EPA Allocation	6,510,843	6,283,708	6,630,143	6,774,171	6,931,196
Net State Aid	7,534,917	10,838,522	18,063,954	20,064,914	22,343,625
Minimum State Aid					
Adjusted Total Revenue Limit	30,259,766	29,877,262	30,188,963	30,844,767	31,559,748
2012-13 Deficited NSS Allowance	-	-	-	-	-
Less Property Taxes/In-Lieu	16,214,006	19,530,881	15,945,187	16,089,439	16,236,732
Less EPA Allocation	6,510,843	6,283,708	6,630,143	6,774,171	6,931,196
Revenue Limit Minimum State Aid	7,534,917	4,062,673	7,613,633	7,981,157	8,391,820
Categorical Minimum State Aid	5,185,127	5,185,127	5,185,127	5,185,127	5,185,127
Minimum State Aid Guarantee	12,720,044	9,247,800	12,798,760	13,166,284	13,576,947
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-
LCFF State Aid	12,720,044	10,838,522	18,063,954	20,064,914	22,343,625
EPA in Excess to LCFF Funding	-	-	-	0	0

*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation

**School District Data Elements required to calculate the LCFF
for 2013-14 through 2016-17**

Cotati-Rohnert Park Unified

12/7/14

	2013-14	2014-15	2015-16	2016-17
COLA	1.57%	0.85%	2.19%	2.14%
GAP Funding rate	12.00%	29.56%	15.00%	17.00%
Estimated Property Taxes (with RDA)	20,034,967	16,503,617	16,668,653	16,835,340
Less In-Lieu transfer	\$ (504,086)	\$ (558,430)	\$ (579,214)	\$ (598,608)
Total Local Revenue	\$ 19,530,881	\$ 15,945,187	\$ 16,089,439	\$ 16,236,732
Statewide 90th percentile rate	\$ 12,921.15	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

	District Enrollment	COE Enrollment	Total Enrollment	District Unduplicated Pupil Count	COE Unduplicated Pupil Count	Total Unduplicated Pupil Count
2013-14	5,788	93	5,881	2,720	42	2,762
2014-15	5,877	41	5,918	2,834	21	2,855
2015-16	6,002	41	6,043	2,821	21	2,842
2016-17	6,141	41	6,182	2,886	21	2,907
2017-18	6,252	41	6,293	2,938	21	2,959

	Straight Unduplicated Pupil Percentage		
2013-14	46.9648%	46.9648%	1 yr average
2014-15	48.2426%	48.2426%	2 yr modified average
2015-16		47.8327%	3 yr modified average
2016-17		47.4232%	3 yr rolling avg
2017-18		47.0245%	3 yr rolling avg

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA. **For Unified Districts that received Charter School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's ADA.**

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	2016-17
Grades TK-3	P-2 (Annual for SDC ext. year)	1,709.89	1,673.37	1,712.19	1,795.98	1,852.89
Grades 4-6		1,239.56	1,274.04	1,251.22	1,268.93	1,275.06
Grades 7-8		778.49	846.22	907.63	864.09	867.23
Grades 9-12		1,740.95	1,700.80	1,737.96	1,801.71	1,870.09
Ungraded (enter here OR in spans above)						

NPS, NPS-LCI, CDS:

TK-3	Annual	0.69	1.50	1.00	1.00
4-6		7.94	6.75	6.75	6.75
7-8		7.44	7.00	7.00	7.00
9-12		20.80	21.00	21.00	21.00

COE operated (Community School, Special Ed):

TK-3	P-2 / Annual	16.38	0.95	1.91	0.96
4-6		18.04	3.82	2.86	2.87
7-8		9.59	2.56	3.82	2.87
9-12		48.19	29.59	30.55	32.47

TOTAL		5,623.50	5,682.17	5,805.60	5,940.18
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CHARTER ADA ADJUSTMENT

ADA transfer from District to Charter between FY	2013-14	2014-15	2015-16	2016-17
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**School District Data Elements required to calculate the LCFF
for 2013-14 through 2016-17**

Cotati-Rohnert Park Unified

12/7/14

Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12	1.89	2.00	3.00	5.00
	1.89	2.00	3.00	5.00
ADA transfer from Charter to District between FY				
Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
	-	-	-	-
Difference (if diff. < 0, no adj. to PY ADA)	1.89	2.00	3.00	5.00

**School District Data Elements required to calculate the LCFF
for 2013-14 through 2016-17**

Cotati-Rohnert Park Unified

12/7/14

LCFF ADA

Calculator will use greater of total current or prior year ADA where appropriate

2013-14						
Grade Span	2012-13 P2	2013-14 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades TK-3	1,709.89	1,673.37	-	17.07	-	1,690.44
Grades 4-6	1,239.56	1,274.04	-	25.98	-	1,300.02
Grades 7-8	778.49	846.22	-	17.03	-	863.25
Grades 9-12	1,739.06	1,700.80	-	68.99	-	1,769.79
Ungraded	-					
SUBTOTAL	5,467.00	5,494.43				
		27.43				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	5,467.00	5,494.43	-	129.07	-	5,623.50
2014-15						
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,673.37	1,712.19	-	2.45		1,714.64
Grades 4-6	1,274.04	1,251.22	-	10.57		1,261.79
Grades 7-8	846.22	907.63	-	9.56		917.19
Grades 9-12	1,698.80	1,737.96	-	50.59		1,788.55
SUBTOTAL	5,492.43	5,609.00				
		116.57				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	5,492.43	5,609.00	-	73.17		5,682.17
2015-16						
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,712.19	1,795.98	-	2.91		1,798.89
Grades 4-6	1,251.22	1,268.93	-	9.61		1,278.54
Grades 7-8	907.63	864.09	-	10.82		874.91
Grades 9-12	1,734.96	1,801.71	-	51.55		1,853.26
SUBTOTAL	5,606.00	5,730.71				
		124.71				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	5,606.00	5,730.71	-	74.90		5,805.60

**School District Data Elements required to calculate the LCFF
for 2013-14 through 2016-17**

Cotati-Rohnert Park Unified

12/7/14

Grade Span	2016-17				Total
	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated	
Grades TK-3	1,795.98	1,852.89	-	1.96	1,854.85
Grades 4-6	1,268.93	1,275.06	-	9.62	1,284.67
Grades 7-8	864.09	867.23	-	9.87	877.10
Grades 9-12	1,796.71	1,870.09	-	53.47	1,923.56
SUBTOTAL	5,725.71	5,865.27			
		139.56			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	5,725.71	5,865.27	-	74.91	5,940.18

LOCAL CONTROL FUNDING FORMULA						
CALCULATE LCFF TARGET						
				COLA	1.570%	
Unduplicated as % of Enrollment				46.96%	46.96%	2013-14
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,690.44	6,952	724	721	-	14,194,631
Grades 4-6	1,300.02	7,056		663	-	10,034,552
Grades 7-8	863.25	7,266		682	-	6,861,536
Grades 9-12	1,769.79	8,419	219	811	-	16,723,390
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	5,623.50	42,097,117	1,611,463	4,105,530	-	47,814,108
Targeted Instructional Improvement Block Grant						502,003
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						48,316,111
ECONOMIC RECOVERY TARGET PAYMENT				1/8		-
CALCULATE LCFF FLOOR						
				12-13 Rate	13-14 ADA	
Current year Funded ADA times Base per ADA				5,272.96	5,623.50	29,652,491
Current year Funded ADA times Other RL per ADA				39.98	5,623.50	224,828
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						5,185,127
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA						-
Less Fair Share Reduction						-
New charter: District PY rate * CY ADA				-	5,623.50	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						35,062,446

LOCAL CONTROL FUNDING FORMULA				
CALCULATE LCFF PHASE-IN ENTITLEMENT				
				2013/14
LOCAL CONTROL FUNDING FORMULA TARGET				48,316,111
LOCAL CONTROL FUNDING FORMULA FLOOR				35,062,446
LCFF Need (LCFF Target less LCFF Floor, if positive)				13,253,665
Current Year Gap Funding	12.00%			1,590,665
ECONOMIC RECOVERY PAYMENT				-
LCFF Entitlement before Minimum State Aid provision				36,653,111
CALCULATE STATE AID				
Transition Entitlement				36,653,111
Local Revenue (including RDA)				(19,530,881)
Gross State Aid				17,122,230
CALCULATE MINIMUM STATE AID				
	2012/13	12-13 Rate	13-14 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	30,259,767	5,312.93	5,623.50	29,877,262
2012-13 NSS Allowance	-			-
Less Current Year Property Taxes/In Lieu	(16,214,006)			(19,530,881)
Subtotal State Aid for Historical RL/Charter General BG	14,045,761			10,346,381
Categorical funding from 2012-13	5,185,127			5,185,127
Charter Categorical Block Grant adjusted for ADA	-			-
Minimum State Aid Guarantee	19,230,888			15,531,508
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)				
Local Control Funding Formula Floor plus Funded Gap				
Minimum State Aid plus Property Taxes including RDA				
Offset				
Minimum State Aid Prior to Offset				
Total Minimum State Aid with Offset				
TOTAL STATE AID				17,122,230
Additional State Aid (Additional SA)				-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				36,653,111
CHANGE OVER PRIOR YEAR	3.41%	1,208,218		
LCFF Entitlement PER ADA		6,223		6,518
PER ADA CHANGE OVER PRIOR YEAR	4.73%	295		
LCFF SOURCES INCLUDING EXCESS TAXES				
	2012-13		Increase	2013-14
State Aid	19,230,887	-10.96%	(2,108,657)	17,122,230
Property Taxes net of in-lieu	16,214,006	20.46%	3,316,875	19,530,881
Charter in-Lieu Taxes	-	0.00%	-	-
LCFF pre COE, Choice, Supp	35,444,893	3.41%	1,208,218	36,653,111

Cotati-Rohnert Park Unified						
LOCAL CONTROL FUNDING	-					
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	2 yr average		48.24%	COLA 48.24%	0.850%	2014-15
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,714.64	7,012	729	747	-	14,553,716
Grades 4-6	1,261.79	7,116		687	-	9,845,213
Grades 7-8	917.19	7,328		707	-	7,369,662
Grades 9-12	1,788.55	8,491	221	841	-	17,085,227
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	5,682.17	42,909,682	1,645,245	4,298,890	-	48,853,818
Targeted Instructional Improv						502,003
Home-to-School Transportat						-
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						49,355,821
ECONOMIC RECOVERY TARG	1/4					-
CALCULATE LCFF FLOOR						
				12-13 Rate	14-15 ADA	
Current year Funded ADA tim				5,272.96	5,682.17	29,961,847
Current year Funded ADA tim				39.98	5,682.17	227,173
Necessary Small School Allow						-
2012-13 Categoricals						5,185,127
2012-13 Charter Categorical						-
Less Fair Share Reduction						-
New charter: District PY rate				-	5,682.17	-
Beginning in 2014-15, prior y						1,607,260
LOCAL CONTROL FUNDING F						36,981,407

Cotati-Rohnert Park Unified				
LOCAL CONTROL FUNDING	-			
CALCULATE LCFF PHASE-IN ENTITLEMENT				
				2014/15
LOCAL CONTROL FUNDING FORMULA				49,355,821
LOCAL CONTROL FUNDING FORMULA				36,981,407
LCFF Need (LCFF Target less LCFF				12,374,414
Current Year Gap Funding	29.56%			3,657,877
ECONOMIC RECOVERY PAYMENT				-
LCFF Entitlement before Minimum State Aid				40,639,284
CALCULATE STATE AID				
Transition Entitlement				40,639,284
Local Revenue (including RDA)				(15,945,187)
Gross State Aid				24,694,097
CALCULATE MINIMUM STATE AID				
	12-13 Rate	14-15 ADA	N/A	
2012-13 RL/Charter Gen BG and	5,312.93	5,682.17	30,188,963	
2012-13 NSS Allowance				-
Less Current Year Property Tax				(15,945,187)
Subtotal State Aid for Historical				14,243,776
Categorical funding from 2012-13				5,185,127
Charter Categorical Block Grant				-
Minimum State Aid Guarantee				19,428,903
CHARTER SCHOOL MINIMUM				
Local Control Funding Formula				-
Minimum State Aid plus Property				-
Offset				-
Minimum State Aid Prior to Categorical				-
Total Minimum State Aid with				-
TOTAL STATE AID				24,694,097
Additional State Aid (Additional				-
LCFF Phase-In Entitlement (before				40,639,284
CHANGE OVER PRIOR YEAR	10.88%	3,986,173		
LCFF Entitlement PER ADA				7,152
PER ADA CHANGE OVER PRIOR	9.73%	634		
LCFF SOURCES INCLUDING EX				
		Increase	2014-15	
State Aid	44.22%	7,571,867	24,694,097	
Property Taxes net of in-lieu	-18.36%	(3,585,694)	15,945,187	
Charter in-Lieu Taxes	0.00%	-	-	
LCFF pre COE, Choice, Supp	10.88%	3,986,173	40,639,284	

LOCAL CONTROL FUNDING						
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollm	3 yr average			47.83%	COLA 47.83%	2.190% 2015-16
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,798.89	7,165	745	757	-	15,590,452
Grades 4-6	1,278.54	7,272		696	-	10,187,028
Grades 7-8	874.91	7,489		716	-	7,179,013
Grades 9-12	1,853.26	8,677	226	852	-	18,078,032
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	5,805.60	44,819,558	1,759,009	4,455,957	-	51,034,525
Targeted Instructional Improv						502,003
Home-to-School Transportati						-
Small School District Bus Repl						-
LOCAL CONTROL FUNDING FC						51,536,528
ECONOMIC RECOVERY TARGI					3/8	-
CALCULATE LCFF FLOOR						
				12-13	15-16	
				Rate	ADA	
Current year Funded ADA tim				5,272.96	5,805.60	30,612,717
Current year Funded ADA tim				39.98	5,805.60	232,108
Necessary Small School Allow						-
2012-13 Categoricals						5,185,127
2012-13 Charter Categorical &						-
Less Fair Share Reduction						-
New charter: District PY rate				-	5,805.60	-
Beginning in 2014-15, prior y						5,379,513
LOCAL CONTROL FUNDING FC						41,409,465

LOCAL CONTROL FUNDING			
CALCULATE LCFF PHASE-IN ENTITLEMENT			
			2015/16
LOCAL CONTROL FUNDING FORMULA			51,536,528
LOCAL CONTROL FUNDING FORMULA			41,409,465
LCFF Need (LCFF Target less LCFF Income)			10,127,063
Current Year Gap Funding	15.00%		1,519,059
ECONOMIC RECOVERY PAYMENT			-
LCFF Entitlement before Minimum State Aid			42,928,524
CALCULATE STATE AID			
Transition Entitlement			42,928,524
Local Revenue (including RDA)			(16,089,439)
Gross State Aid			26,839,085
CALCULATE MINIMUM STATE AID			
	12-13 Rate	15-16 ADA	N/A
2012-13 RL/Charter Gen BG a	5,312.93	5,805.60	30,844,767
2012-13 NSS Allowance			-
Less Current Year Property Taxes			(16,089,439)
Subtotal State Aid for Historic			14,755,328
Categorical funding from 201			5,185,127
Charter Categorical Block Grant			-
Minimum State Aid Guarantee			19,940,455
CHARTER SCHOOL MINIMUM			
Local Control Funding Formula			-
Minimum State Aid plus Property Tax			-
Offset			-
Minimum State Aid Prior to Categorical			-
Total Minimum State Aid with			-
TOTAL STATE AID			26,839,085
Additional State Aid (Additional)			-
LCFF Phase-In Entitlement (before)			42,928,524
CHANGE OVER PRIOR YEAR	5.63%	2,289,241	
LCFF Entitlement PER ADA			7,394
PER ADA CHANGE OVER PRIOR	3.38%	242	
LCFF SOURCES INCLUDING EXCESS			
		Increase	2015-16
State Aid	8.69%	2,144,988	26,839,085
Property Taxes net of in-lieu	0.90%	144,252	16,089,439
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	5.63%	2,289,240	42,928,524

12/7/14						
LOCAL CONTROL FUNDING	v15.3b (released November 12, 2014)					
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average		47.42%	COLA 2.140% 47.42%	2016-17	
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,854.85	7,318	762	766	-	16,408,661
Grades 4-6	1,284.67	7,428		705	-	10,447,632
Grades 7-8	877.10	7,649		725	-	7,345,221
Grades 9-12	1,923.56	8,862	230	862	-	19,147,769
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	5,940.18	46,871,829	1,855,814	4,621,642	-	53,349,283
Targeted Instructional Improvement						502,003
Home-to-School Transportation						-
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						53,851,286
ECONOMIC RECOVERY TARG	1/2					-
CALCULATE LCFF FLOOR						
				12-13 Rate	16-17 ADA	
Current year Funded ADA tin				5,272.96	5,940.18	31,322,319
Current year Funded ADA tin				39.98	5,940.18	237,488
Necessary Small School Allow						-
2012-13 Categoricals						5,185,127
2012-13 Charter Categorical						-
Less Fair Share Reduction						-
New charter: District PY rate				-	5,940.18	-
Beginning in 2014-15, prior y						7,058,481
LOCAL CONTROL FUNDING F						43,803,415

12/7/14			
LOCAL CONTROL FUNDING	v15.3b (released November 12, 2014)		
CALCULATE LCFF PHASE-IN ENTITLEMENT			
	2016-17		
LOCAL CONTROL FUNDING FORMULA	53,851,286		
LOCAL CONTROL FUNDING FORMULA	43,803,415		
LCFF Need (LCFF Target less LCFF Formula)	10,047,871		
Current Year Gap Funding	17.00%	1,708,138	
ECONOMIC RECOVERY PAYMENT	-		
LCFF Entitlement before Minimum State Aid	45,511,553		
CALCULATE STATE AID			
Transition Entitlement	45,511,553		
Local Revenue (including RDA)	(16,236,732)		
Gross State Aid	29,274,821		
CALCULATE MINIMUM STATE AID			
	12-13 Rate	16-17 ADA	N/A
2012-13 RL/Charter Gen BG	5,312.93	5,940.18	31,559,748
2012-13 NSS Allowance	-		
Less Current Year Property Tax	(16,236,732)		
Subtotal State Aid for Historical	15,323,016		
Categorical funding from 2012-13	5,185,127		
Charter Categorical Block Grant	-		
Minimum State Aid Guarantee	20,508,143		
CHARTER SCHOOL MINIMUM STATE AID			
Local Control Funding Formula	-		
Minimum State Aid plus Property Tax	-		
Offset	-		
Minimum State Aid Prior to 2012-13	-		
Total Minimum State Aid with	-		
TOTAL STATE AID	29,274,821		
Additional State Aid (Additional State Aid)	-		
LCFF Phase-In Entitlement (before Additional State Aid)	45,511,553		
CHANGE OVER PRIOR YEAR	6.02%	2,583,029	
LCFF Entitlement PER ADA	7,662		
PER ADA CHANGE OVER PRIOR YEAR	3.62%	268	
LCFF SOURCES INCLUDING EXCESS REVENUE			
	Increase		2016-17
State Aid	9.08%	2,435,736	29,274,821
Property Taxes net of in-lieu	0.92%	147,293	16,236,732
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supplemental	6.02%	2,583,029	45,511,553

SECTION VII.

CRITERIA & STANDARDS

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data should be entered for all fiscal years.

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 1A)	Projected Year Totals		
Current Year (2014-15)	5,619.18	5,682.17	1.1%	Met
1st Subsequent Year (2015-16)	5,727.10	5,805.60	1.4%	Met
2nd Subsequent Year (2016-17)	5,859.47	5,940.18	1.4%	Met

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2014-15)	5,933	5,877	-0.9%	Met
1st Subsequent Year (2015-16)	5,983	6,002	0.3%	Met
2nd Subsequent Year (2016-17)	6,083	6,141	1.0%	Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment	
Third Prior Year (2011-12)	5,611	5,946		94.4%
Second Prior Year (2012-13)	5,504	5,770		95.4%
First Prior Year (2013-14)	5,531	5,788		95.6%
Historical Average Ratio:				95.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				95.6%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment		Status
Current Year (2014-15)	5,645	5,877		96.1%	Not Met
1st Subsequent Year (2015-16)	5,766	6,002		96.1%	Not Met
2nd Subsequent Year (2016-17)	5,901	6,141		96.1%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The third prior year enrollment (2011-12 CBEDS) is incorrect, as it includes independent charter school ADA for Credo High School. The correction of that figure to 5907 changes the District's ADA to Enrollment Standard to 95.83% (see spreadsheet following Form A). The Standard is not met in each of the three years by 0.27%. The District believes our projections are reasonable in light of current trends. We will re-visit attendance projections after the P-1 attendance reports have been completed.

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2014-15)	40,450,195.00	41,197,759.00	1.8%	Met
1st Subsequent Year (2015-16)	44,164,600.00	42,928,524.00	-2.8%	Not Met
2nd Subsequent Year (2016-17)	46,708,081.00	45,511,553.00	-2.6%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

At budget adoption, the State had not yet adopted its budget. Gap funding was estimated at 30.39% for 2015-16, and 19.5% for 2016-17. Current DOF estimates are 20.68% for 2015-16, and 25.48% for 2016-17. Other industry projections are far below those levels. The District has chosen to use conservative (but not pessimistic) estimates of 15% in 2015-16 and 17% in 2016-17. The gap funding estimate used at first interim is 15.39% lower for 2015-16, and 2.5% lower for 2016-17 than at adopted budget.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	26,055,786.93	29,788,405.13	87.5%
Second Prior Year (2012-13)	27,940,471.64	32,575,539.97	85.8%
First Prior Year (2013-14)	30,301,212.28	35,093,652.01	86.3%
	Historical Average Ratio:		86.5%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.5% to 89.5%	83.5% to 89.5%	83.5% to 89.5%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	34,583,392.00	39,685,019.85	87.1%	Met
1st Subsequent Year (2015-16)	34,593,919.00	39,822,369.00	86.9%	Met
2nd Subsequent Year (2016-17)	35,946,642.00	41,129,092.00	87.4%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range:

-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	2,233,593.00	2,356,293.00	5.5%	Yes
1st Subsequent Year (2015-16)	2,097,534.00	2,135,809.00	1.8%	No
2nd Subsequent Year (2016-17)	2,097,534.00	2,119,347.00	1.0%	No

Explanation:
(required if Yes)

The district has received \$45,849 in MAA funds, which were not budgeted as this program was frozen at adoption. Title I revenue has increased by \$57,511 over estimates in the adopted budget. Without these new funds, the standard would be met.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	2,146,034.00	2,768,127.00	29.0%	Yes
1st Subsequent Year (2015-16)	2,281,472.00	2,359,137.00	3.4%	No
2nd Subsequent Year (2016-17)	2,082,942.00	2,386,951.00	14.6%	Yes

Explanation:
(required if Yes)

As new information becomes available, the District adjusts the original budget estimates. The final State budget allocated prior year mandated cost claims. Additional revenue is projected for ERMHS. Without these funds, the standard would be met. In 2016-17, some revenue was omitted from the Other State Revenue in error at budget adoption, which is corrected here.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	4,522,117.00	5,146,942.67	13.8%	Yes
1st Subsequent Year (2015-16)	4,160,380.00	4,087,725.00	-1.7%	No
2nd Subsequent Year (2016-17)	3,830,747.00	3,746,092.00	-2.2%	No

Explanation:
(required if Yes)

CRPUSD receives considerable funding from donations, community use of facilities, and fund raisers. Since this is not a steady revenue stream, the district budgets conservatively. As revenue is received, the budget is adjusted. The increase in the restricted local resources is \$407,880 over the adopted budget so far this year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	937,462.00	1,609,799.57	71.7%	Yes
1st Subsequent Year (2015-16)	1,003,366.00	1,617,604.00	61.2%	Yes
2nd Subsequent Year (2016-17)	1,006,276.00	1,622,464.00	61.2%	Yes

Explanation:
(required if Yes)

In 2014-15, there have been increases in donation revenues that will be used for books and supplies. The need for ongoing curriculum purchases to meet Common Core State Standards and the return to a 3% contribution to Routine Restricted Maintenance have resulted in increases in all three years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	10,111,898.00	9,298,919.30	-8.0%	Yes
1st Subsequent Year (2015-16)	10,944,325.00	10,083,030.00	-7.9%	Yes
2nd Subsequent Year (2016-17)	10,897,325.00	9,987,030.00	-8.4%	Yes

Explanation:
(required if Yes)

The services budget has been reduced to reflect savings from transferring special education students from county classes to district classes.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	8,901,744.00	10,271,362.67	15.4%	Not Met
1st Subsequent Year (2015-16)	8,539,386.00	8,582,671.00	0.5%	Met
2nd Subsequent Year (2016-17)	8,011,223.00	8,252,390.00	3.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	11,049,360.00	10,908,718.87	-1.3%	Met
1st Subsequent Year (2015-16)	11,947,691.00	11,700,634.00	-2.1%	Met
2nd Subsequent Year (2016-17)	11,903,601.00	11,609,494.00	-2.5%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

The district has received \$45,849 in MAA funds, which were not budgeted as this program was frozen at adoption. Title I revenue has increased by %57,511 over estimates in the adopted budget. Without these new funds, the standard would be met.

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

As new information becomes available, the District adjusts the original budget estimates. Ther final State budget allocated prior year mandated cost claims. Additional revenue is projected for ERMHS. Without these funds, the standard would be met. In 2016-17, some revenue was omitted from the Other State Revenue in error at budget adoption, which is corrected here.

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

CRPUSD receives considerable funding from donations, community use of facilities, and fund raisers. Since this is not a steady revenue stream, the district budgets conservatively. As revenue is received, the budget is adjusted. The increase in the restricted local resources is \$407,880 over the adopted budget so far this year.

- 1b. STANDARD MET - Projected total operating expenditures have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6A
if NOT met)

Explanation:
Services and Other Exps
(linked from 6A
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7, Line 2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	505,879.22	932,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		882,000.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.5%	3.2%	3.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.2%	1.1%	1.1%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2014-15)	329,326.15	39,685,019.85	N/A	Met
1st Subsequent Year (2015-16)	(161,402.00)	39,822,369.00	0.4%	Met
2nd Subsequent Year (2016-17)	69,605.00	41,129,092.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)			Status
Fiscal Year			
Current Year (2014-15)	1,451,089.62		Met
1st Subsequent Year (2015-16)	852,541.62		Met
2nd Subsequent Year (2016-17)	924,958.62		Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance General Fund (Form CASH, Line F, June Column)			Status
Fiscal Year			
Current Year (2014-15)	537,056.00		Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA		
5% or \$64,000 (greater of)	0	to	300
4% or \$64,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	5,645	5,766	5,901
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s):

No

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	52,813,396.87	53,891,438.00	55,473,221.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	52,813,396.87	53,891,438.00	55,473,221.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,584,401.91	1,616,743.14	1,664,196.63
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,584,401.91	1,616,743.14	1,664,196.63

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,007,558.59	846,156.59	915,761.59
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	855,193.02	860,200.00	865,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,862,751.61	1,706,356.59	1,780,761.59
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.53%	3.17%	3.21%
District's Reserve Standard (Section 10B, Line 7):	1,584,401.91	1,616,743.14	1,664,196.63
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

Yes

- 1b. If Yes, identify the interfund borrowings:

In November, the general fund borrowed \$639,225 from the special reserve fund for cash flow purposes. This loan will be repaid when property taxes are received in December. The Child Nutrition Program has borrowed \$220,000 from the general fund.

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(6,446,367.00)	(4,276,214.00)	-33.7%	(2,170,153.00)	Not Met
1st Subsequent Year (2015-16)	(7,861,000.00)	(6,145,000.00)	-21.8%	(1,716,000.00)	Not Met
2nd Subsequent Year (2016-17)	(8,685,000.00)	(6,880,000.00)	-20.8%	(1,805,000.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	512,000.00	562,000.00	9.8%	50,000.00	Not Met
1st Subsequent Year (2015-16)	430,000.00	512,000.00	19.1%	82,000.00	Not Met
2nd Subsequent Year (2016-17)	430,000.00	512,000.00	19.1%	82,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The District has identified a number of expenditures formerly funded through restricted resources that are tied to services for students included in the unduplicated pupil count for Supplemental and Concentration Grant allocations. These expenditures have been moved to a locally restricted resource, so the contribution goes from unrestricted resource to unrestricted resource, thus reducing the contributions out of the unrestricted general fund.

- 1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

These Transfers In are the contributions from ongoing redevelopment funds in fund 40 to the Routine Restricted Maintenance resource. The District has increased the planned contribution from fund 40, based on actual amounts received in 2013-14.

- 1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? Yes
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	01/0000/8011	01/0000/7439	263,126
Certificates of Participation				
General Obligation Bonds	34	51	51	56,785,000
Supp Early Retirement Program	6	01/0000/8011/8041	01/0000/5850/1199	54,305
State School Building Loans				
Compensated Absences		01/0000/8011/804x	01/2X60	135,381

Other Long-term Commitments (do not include OPEB):

Computer lab	4	01/0000/8011	01/0000/7439	261,134
TOTAL:				57,498,946

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	98,253	100,418	100,418	100,418
Certificates of Participation				
General Obligation Bonds	3,837,795	8,111,160	8,727,128	7,023,938
Supp Early Retirement Program	431,191	65,989	65,000	65,000
State School Building Loans				
Compensated Absences	154,739	126,472	130,000	130,000

Other Long-term Commitments (continued):

Computer lab	87,044	87,044	87,046	
Total Annual Payments:	4,609,022	8,491,083	9,109,592	7,319,356
Has total annual payment increased over prior year (2013-14)?	Yes	Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

The District sold approximately \$21 million in General Obligation Bonds in the summer of 2014, increasing both the annual payments and the length of the long term commitments. General Obligation Bond debt is paid by property tax proceeds segregated in a separate Bond Interest and Redemption Fund, not the General Fund. Over the past year, the District has refinanced existing Bond debt through the use of Refunding Bonds, which will save the taxpayers \$3,700,000.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Budget Adoption (Form 01CS, Item S7A)		First Interim
10,614,153.00		10,614,153.00
10,614,153.00		10,614,153.00

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Actuarial	Actuarial
Jul 01, 2013	Jul 01, 2013

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

Budget Adoption (Form 01CS, Item S7A)		First Interim
1,043,722.00		1,043,722.00
947,681.00		947,681.00
910,297.00		910,297.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

1,056,239.00	1,196,356.00
1,125,614.00	821,125.00
1,294,457.00	589,902.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

1,043,722.00	1,196,356.00
947,681.00	821,125.00
910,297.00	589,902.00

- d. Number of retirees receiving OPEB benefits
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

88	103
63	76
60	53

4. Comments:

--

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

Budget Adoption (Form 01CS, Item S7B)	First Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	294.6	305.2	305.2	305.2

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

213,009

7. Amount included for any tentative salary schedule increases

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
86.7%	86.7%	86.7%
8.5%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

No

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	114.2	126.9	126.9	126.9

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement
certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted
to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)1st Subsequent Year
(2015-16)2nd Subsequent Year
(2016-17)Is the cost of salary settlement included in the interim and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

46,855

7. Amount included for any tentative salary schedule increases

Current Year
(2014-15)1st Subsequent Year
(2015-16)2nd Subsequent Year
(2016-17)

0

0

0

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
2,777,074	3,054,781	3,360,260
86.7%	86.7%	86.7%
8.5%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
55,000	60,691	60,058
1.5%	1.5%	1.5%

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

The large increase in step and column adjustments in 2014-15 is due in part to the restoration of work days for some staff.

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	30.3	31.7	31.7	31.7

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year
(may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

**Management/Supervisor/Confidential
Step and Column Adjustments**

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- | | |
|---|--|
| A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A2. Is the system of personnel position control independent from the payroll system? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A7. Is the district's financial system independent of the county office system? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SECTION VIII.

CASH FLOW

PROJECTED MONTHLY CASH FLOW: General Fund
FISCAL YEAR 2014-15

Cotati-Rohnert Park USD

	Object	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	Accruals	Projected Totals
A. BEGINNING CASH		4,222,443	710,393	(2,128,033)	(3,207,111)	(6,233,606)	(7,850,719)	(1,171,204)	(3,514,523)	(6,481,842)	(6,915,669)	508,236	527,956		
B. REVENUES															
Principal Apportionment/LCFF	8011	859,965	859,965	1,547,938	1,625,723	1,625,723	1,625,723	1,625,723	1,625,723	1,625,723	1,625,723	1,625,723	526,572	1,263,370	18,063,594
Education Protection Acct (EPA)	8012			1,640,421			1,640,421			1,674,651			1,674,650		6,630,143
Special Ed Prop. Taxes	8097										634,000			635,695	1,269,695
Property Taxes	802x-804x	-		-			7,750,000				7,500,000		1,253,662		16,503,662
Interfund Transfer Out, Fd 14	8091														-
In Lieu Taxes to Charter Schools	8096	(88,230)	(30,031)	(60,062)	(61,683)	(40,042)	(40,042)	(40,042)	(40,042)	(52,959)	(52,959)	(52,959)	(29,379)		(588,430)
Federal Revenue	8100-8299	7,752	595	134,333	106,352	4,915	316,784	5,000	4,000	229,344	23,000	158,956	569,827	750,725	2,311,583
Other State Revenue	8300-8599		5,805	219,375	42,349	536,436	-	415,000		121,414	434,141	-	4,195	989,412	2,768,127
Measure D Parcel Tax Revenue	8621						625,000				575,000		15,728		1,215,728
Other Local Revenue	8600-8792	29,269		394,452	415,415	318,060	70,000	250,000	100,000	100,000	350,000	240,000	194,323	200,000	2,661,519
Interfund Transfer In, Fd 40	8919												562,000		562,000
TOTAL REVENUES		808,756	836,334	3,876,457	2,128,156	2,445,092	11,987,886	2,255,681	1,689,681	3,698,173	11,088,905	1,971,720	4,771,578	3,839,202	51,397,621
C. EXPENDITURES															
Certificated Salaries	1000-1999	245,794	2,019,661	2,078,035	2,070,073	2,134,226	2,060,000	2,055,000	2,155,000	2,130,000	2,068,000	2,140,000	477,506	31,115	21,664,410
Classified Salaries	2000-2999	212,674	452,803	487,081	482,430	482,246	462,000	424,000	462,000	452,000	462,000	462,000	515,721	125,947	5,482,902
Employee Benefits	3000-3999	301,638	1,110,796	1,221,697	1,291,048	1,289,231	1,270,000	1,250,000	1,250,000	1,260,000	1,245,000	1,240,000	414,251	148,382	13,292,043
Books and Supplies	4000-4999	16,164	172,830	153,680	233,941	56,967	80,000	80,000	100,000	100,000	50,000	40,000	60,000	52,462	1,196,044
Svcs/Other Oper Exps	5000-5999	753,681	623,601	770,064	796,949	889,484	700,000	700,000	600,000	600,000	800,000	630,000	685,000	500,141	9,048,920
Capital Outlay	6000-6999	-					7,146								7,146
Other Outgo	7000-7999	182,800	254,172	260,543	(914)	113,904	90,000	90,000	90,000	90,000	90,000	90,000	40,000	67,307	1,457,813
TOTAL EXPENDITURES		1,712,751	4,633,863	4,971,100	4,873,529	4,966,058	4,669,146	4,599,000	4,657,000	4,632,000	4,715,000	4,602,000	2,192,478	925,354	52,149,278
CHANGES IN CURRENT ASSETS:															
D-1 INCREASE (DECREASE)															
Cash in Bank/Awaiting Deposit	9120-9140	(81,389)	(6,312)		(2,594)								15,000		(75,295)
Accounts Receivable	9210-9299		(952,850)			(264,628)			(500,000)	-					(1,717,478)
Due from Other Funds	9310-9319		59	(150,000)	(70,000)										(219,942)
Prepaid Expenditures	9330												5,000		5,000
TOTAL CHANGES IN ASSETS		(81,389)	(959,103)	(150,000)	(72,594)	(264,628)	-	-	-	(500,000)	-	-	20,000		(2,007,714)
CHANGES IN LIABILITIES: (INCREASE)															
D-2 DECREASE															
Accounts Payable/ Payroll/Due to Govt	9500-9599	2,051,944		134,436	353,716										2,540,096
Due to Other Funds	9610												-		-
Temporary Loans-Interfund	9615	637,500				(639,225)	639,225				(1,050,000)	(2,650,000)	2,550,000		(512,500)
Temporary Loans-SOE	9640														-
Deferred Revenue	9650-9659														-
TOTAL CHANGE IN LIABILITIES		2,689,444	-	134,436	353,716	(639,225)	639,225	-	-	-	(1,050,000)	(2,650,000)	2,550,000		2,027,596
D-3 AUDIT ADJUSTMENTS	97xx														-
NET INCREASE (DECREASE) IN CASH FROM CHANGES IN ASSETS, LIABILITIES AND AUDIT ADJUSTMENTS		(2,608,055)	959,103	15,564	(281,122)	903,853	(639,225)	-	-	500,000	1,050,000	2,650,000	(2,570,000)		(19,882)
NET CHANGE IN CASH: INCREASE (DECREASE)		(3,512,050)	(2,838,426)	(1,079,078)	(3,026,494)	(1,617,113)	6,679,515	(2,343,319)	(2,967,319)	(433,827)	7,423,905	19,720	9,100		(3,685,387)
F-1 CASH BALANCE AT MONTH-END		710,393	(2,128,033)	(3,207,111)	(6,233,606)	(7,850,719)	(1,171,204)	(3,514,523)	(6,481,842)	(6,915,669)	508,236	527,956	537,056		
F-2 CASH BALANCE AT YEAR-END															537,056
Cumulative Temporary Loans Due to Others		-	-	-	-	(639,225)	-	-	-	-	(1,050,000)	(3,700,000)	(1,150,000)		(1,150,000)
Est. Max. Loan from County Treasurer thru 4-27-15						9,000,000				9,000,000					
Cumulative Temporary Interfund Loans		-	-	-	-	(639,225)	-	-	-	-	(1,050,000)	(3,700,000)	(1,150,000)		(1,150,000)
Cumulative Temporary SCOE Loan		-	-	-	-	-	-	-	-	-	-	-	-		-

Cotati-Rohnert Park USD
Cash Flow Narrative for Fund 01, General Fund
First Interim 2014-15

The District has arranged to borrow up \$9,000,000 from the Sonoma County Treasurer to cover possible general fund cash needs through April 27, 2015 due to the timing of property tax receipts.

The final State budget calls for deferrals of 32.39% of the June 2015 principal apportionment to July 2015. This deferral is reflected on the accompanying cash flow.

The District has transferred a significant number of special education students from county programs to District classes this year. Under the rules of the Sonoma County Special Education Local Plan Area (SELPA), the District is being charged for services on the same basis as in 2013-14, resulting expenditures well above what the District will ultimately owe the SELPA. At the same time, the SELPA has adopted a new funding allocation model. Both of these changes have had a negative impact on the District's cash flow during the first part of this fiscal year. It is not possible to know at what point these revenues and expenditures will be adjusted to reflect the true pupil counts and costs resulting in increased cash to the district. For this projection, it has been assumed that the SELPA will return the excess payments beginning in February. No adjustment has been made to revenue as the calculations depend on the data reported by all the districts in the SELPA.

With the sale of \$20.8 million in general obligation bonds in September 2014, the District will be able to borrow from other funds of the District if necessary to maintain a positive cash balance, as required by law.

SECTION IX.

MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTIONS
2014-15 FIRST INTERIM

DISTRICT ASSUMPTIONS

The District used the School Services Dartboard 2014-15 State Adopted Budget version as the basis for the Multi-Year Projections. The Dartboard projects the following:

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Statutory COLA	0.85%	2.1%	2.3%
Funded COLA*	0.85%	2.1%	2.3%
Deficit Factor	N/A	N/A	N/A
Lottery-Unrestricted	\$128.00	\$128.00	\$128.00
Lottery-Restricted	\$34.00	\$34.00	\$34.00
Interest Rate	2.8%	3.2%	3.3%
Consumer Price Index	2.4%	2.6%	2.7%

*Funded COLA applies only to state and local share of Special Education funding.

PROJECTED ENROLLMENT:

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
District enrollment	5,877	6,002	6,141
County enrollment	<u>41</u>	<u>41</u>	<u>41</u>
Total projected enrollment	5,918	6,043	6,182

These figures include students in county-operated special education programs.

District enrollment projections are based on a conservative cohort analysis.

PROJECTED ADA:

Under the Local Control Funding Formula the District will be funded on the greater of current year or prior year ADA. This includes nonpublic school (NPS), extended school year and county ADA. An adjustment is made for each student transferring between a district school and a district-authorized charter school. The District projects it will be funded on current year ADA in all three years.

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Projected P-2 ADA	5,645	5,767	5,901
County ADA	<u>37</u>	<u>39</u>	<u>39</u>
Total ADA	5,682	5,806	5,940
 Total Funded ADA	 5,682	 5,806	 5,940

REVENUE:

LCFF Funding:

The Local Control Funding Formula is still being refined, and no guarantees are provided for future funding. Each year a percentage of the gap between prior year funding and the calculated goal will be funded.

	2014-15	2015-16	2016-17
Estimated Gap Funding Used in this Report	28.05%	15.00%	17.00%
Projected Unduplicated %	48.24%	47.83%	47.42%

The unduplicated count is important in LCFF funding. The count includes all students who are eligible for Free and Reduced price meals, all Foster Children and those who are English language learners. Each child may only be counted once (unduplicated count). The percentage of total enrollment represented by the unduplicated count is used to calculate Supplemental and Concentration Grants.

For Supplemental Grant funds, attendance at each grade level is multiplied by the unduplicated count percentage and then multiplied by 20% of the base grant for that grade level. This amount is added to the base grant the District receives.

For Concentration Grant funds, Districts would receive an addition of 50% of the base grade level grants for the percentage that the unduplicated count is above 55% of total enrollment. Cotati-Rohnert Park is not projected to receive Concentration Grant funds in the foreseeable future, as our unduplicated counts are well below the 55% threshold.

Beginning in 2015-16, the District contribution to the restricted Routine Restricted Maintenance Account ("RRMA") returns to 3% from the 1% permitted under flexibility, so contributions between unrestricted and restricted are projected at a higher level to cover the 3% requirement.

Federal Revenue:

All Federal Revenue is based on 2014-15 estimated allocations as currently reported by the Department of Education after eliminating revenue from expiring grants. Federal Revenue in 2014-15 includes \$77,954 in Title I funds and \$68,000 in Title III funds deferred from 2013-14.

Other State Revenue:

Other State Revenue is based on 2014-15 allocations as currently reported by the Department of Education for the few remaining state categorical programs, including the mandated

cost block grant, After School Education and Safety (ASES) and a small amount of testing revenue. In addition, the State has offered a settlement to pay prior year mandated costs claims, which has increased Other State Revenue by \$370,394.

Lottery revenue is based on the Dartboard rates and projected enrollment and ADA shown on the previous page.

Other Local Revenue:

Local Revenue is based on 2014-2015 estimated allocations. Revenue from donations is budgeted conservatively until actual cash is received. Interest income is based on somewhat higher expected cash balances (due to reduced revenue deferrals) and lower interest rates.

Beginning in 2012-13 the District has received the anticipated \$1.2 million in revenue from Measure D, which passed on the June 5, 2012 ballot. This measure is a parcel tax of \$89 per year for five years. This amount has been projected in the budget year and the two subsequent years.

The Sonoma County Special Education Local Plan Area ("SELPA") has adopted a new funding allocation model beginning in 2014-15. At the same time, the District has begun serving a number of students who were formerly served in county office programs. The District is expected to receive additional revenue due to these changes, but the amount won't be known until the SELPA prepares calculations using 2014-15 data. Accordingly, the District has projected local and federal special education revenue at the same amount received in 2013-14 in all years.

Other Financing Sources:

The amounts shown for Transfers In are the contribution to the Routine Restricted Maintenance Account (RRMA) of the contractual redevelopment funds received in Fund 40, the Special Reserve for Capital Outlay Projects. The \$562,000 budget for 2014-15 includes the accumulated fund balance in fund 40. The amounts projected for 2015-16 and 2016-17 have been reduced to \$512,000 per year.

Using the flexibility provisions of the State Budget Act, the District has reduced its contribution to the RRMA from 3% to approximately 2% in 2014-15; this is a minimal level to maintain our facilities as a safe learning environment. In 2015-16 the required contribution to RRMA returns to 3%. The contribution from the unrestricted general fund to RRMA is projected to be \$370,000 in 2014-15, and over \$1 million in 2015-16 and 2016-17.

EXPENDITURES:

Salaries: 2014-15 is based on the following general fund FTEs:

Certificated	305.20
Classified	126.90
Management & Confidential	<u>31.70</u>
Total	463.80

2015-16 and 2016-17 include estimated Step and Column costs based on historic costs. Instructional days have been restored to 180 days in 2014-15, with a commensurate increase in salary schedules, which is included in the budget and multi-year projections. The projections also reflect a 2% increase in compensation beginning July 1, 2014 for all employee groups due to the end of the negotiated temporary 2% reduction. We have not included salary increases beyond the current year restoration in any year.

2014-15 has been adjusted to reflect actual staffing and salary schedule placements, including staff added to serve special education students formerly in county office programs. This staffing is projected to continue in the later years. At present, no additional classes are expected to be transferred.

The multi-year projection reflects a reduction of \$83,830 in certificated salaries. This represents the funding for Common Core State Standards that will be fully expended this year for staff development costs. These adjustments show on the Multi-Year Projections on line B1d, "Other adjustments."

Benefits: We used the following mandatory benefit rates for 2014-15:

STRS	8.88%
PERS	11.771%
Medicare	1.450%
OASDI	6.200 %
SUI	0.050%
Workers' Comp	3.73%

At budget adoption the STRS rate was projected to increase to 9.5% (up from 8.25%), but the final state budget enacted a more gradual increase in funding the STRS retirement shortfall.

The LCFF has eliminated PERS reduction.

Both STRS and PERS rates will rise in the future. We have used the following rates based on legislation and the Dartboard:

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
STRS	8.88%	10.73%	12.58%
PERS	11.771%	12.60%	15.00%

These projections include a 10% increase to health benefits in both 2015-16 and 2016-17. The projections reflect the 85% limit on the District contribution toward composite medical premiums for all covered employees on an ongoing basis and 90% limit on dental, vision and life insurance premiums. The projections assume no change to retiree medical coverage and that the current “pay-as-you-go” funding model continues.

Supplies: All projected years’ supply allocations are based on the current year, after removing carryover and expiring programs and grants. Some increase in supply budgets has been used to support implementation of the Common Core curriculum and Smarter Balanced assessment. In 2015-16, when the RRMA contribution requirement returns to 3%, we have projected ongoing increased spending on supplies.

Services: Services are projected at current year amounts after removing carryover and expiring programs and grants. By moving special education students into a less restrictive local environment, service expenditures for county office programs are projected to decrease. Increases are projected for RRMA expenditures to maintain physical facilities.

Capital Outlay/Other

Outgo & Transfers Out: Capital expenditures have been largely eliminated from the general fund. Transfers of Indirect Costs reflect reduced eligible expenditures in the food service program due to the loss of a major vended meal account.

Summary: The District’s projected budget meets the required 3% economic uncertainty reserve in 2014-15, and both subsequent years.

With the tentative improvement in funding, it is important to remember that important instructional and operational programs have been drastically reduced over the last several years, and that careful planning is important in all aspects of restoration.

The District’s general fund multi-year projections do not include any allocations for the following issues:

- 1) Acquisition of instructional materials as the state adopts new materials to support the Common Core standards
- 2) Funding deferred maintenance projects

- 3) Restoration of staffing for maintenance, custodial and district office clerical staff
- 4) Replacement of maintenance vehicles and equipment
- 5) Ongoing replacement program for technology
- 6) Future negotiated salary increases;
- 7) Funding of GASB 45 retiree medical liability--\$10.6 million for past service or \$16.9 million to fund fully.

It is important to remember that there are also positive potential developments that are not reflected in the projections. These include:

- 1) Increased enrollment due to new housing in District boundaries
- 2) Proceeds from the possible sale of the Keiser property
- 3) Any increase to the LCFF gap funding
- 4) Additional one-time funding for common core implementation or to repay the mandated cost backlog
- 5) Additional energy savings from Clean Energy act projects

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	41,909,024.00	5.46%	44,198,219.00	5.84%	46,781,248.00
2. Federal Revenues	8100-8299	2,356,293.00	-9.36%	2,135,809.00	-0.77%	2,119,347.00
3. Other State Revenues	8300-8599	2,768,127.00	-14.77%	2,359,137.00	1.18%	2,386,951.00
4. Other Local Revenues	8600-8799	5,146,942.67	-20.58%	4,087,725.00	-8.36%	3,746,092.00
5. Other Financing Sources						
a. Transfers In	8900-8929	562,000.00	-8.90%	512,000.00	0.00%	512,000.00
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)		52,742,386.67	1.04%	53,292,890.00	4.23%	55,545,638.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,664,410.00		21,894,714.00
b. Step & Column Adjustment				314,134.00		319,181.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(83,830.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,664,410.00	1.06%	21,894,714.00	1.46%	22,213,895.00
2. Classified Salaries						
a. Base Salaries				5,482,902.00		5,544,858.00
b. Step & Column Adjustment				61,956.00		62,657.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,482,902.00	1.13%	5,544,858.00	1.13%	5,607,515.00
3. Employee Benefits	3000-3999	13,292,053.00	-0.97%	13,163,419.00	9.43%	14,404,504.00
4. Books and Supplies	4000-4999	1,609,799.57	0.48%	1,617,604.00	0.30%	1,622,464.00
5. Services and Other Operating Expenditures	5000-5999	9,298,919.30	8.43%	10,083,030.00	-0.95%	9,987,030.00
6. Capital Outlay	6000-6999	7,500.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,517,813.00	6.59%	1,617,813.00	3.09%	1,667,813.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(60,000.00)	-50.00%	(30,000.00)	0.00%	(30,000.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		52,813,396.87	2.04%	53,891,438.00	2.94%	55,473,221.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(71,010.20)		(598,548.00)		72,417.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,522,099.82		1,451,089.62		852,541.62
2. Ending Fund Balance (Sum lines C and D1)		1,451,089.62		852,541.62		924,958.62
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	438,531.03		1,385.03		4,197.03
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	1,007,558.59		846,156.59		915,761.59
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,451,089.62		852,541.62		924,958.62

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,007,558.59		846,156.59		915,761.59
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			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	855,193.02		860,200.00		865,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,862,751.61		1,706,356.59		1,780,761.59
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.53%		3.17%		3.21%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		5,645.25		5,766.00		5,901.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		52,813,396.87		53,891,438.00		55,473,221.00
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)		52,813,396.87		53,891,438.00		55,473,221.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,584,401.91		1,616,743.14		1,664,196.63
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,584,401.91		1,616,743.14		1,664,196.63
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	40,639,329.00	5.63%	42,928,524.00	6.02%	45,511,553.00
2. Federal Revenues	8100-8299	45,849.00	-56.38%	20,000.00	0.00%	20,000.00
3. Other State Revenues	8300-8599	1,343,310.00	-13.30%	1,164,675.00	1.99%	1,187,899.00
4. Other Local Revenues	8600-8799	2,262,072.00	-25.17%	1,692,768.00	-19.70%	1,359,245.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,276,214.00)	43.70%	(6,145,000.00)	11.96%	(6,880,000.00)
6. Total (Sum lines A1 thru A5c)		40,014,346.00	-0.88%	39,660,967.00	3.88%	41,198,697.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,336,107.00		18,601,980.00
b. Step & Column Adjustment				265,873.00		271,436.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,336,107.00	1.45%	18,601,980.00	1.46%	18,873,416.00
2. Classified Salaries						
a. Base Salaries				4,737,647.00		4,791,182.00
b. Step & Column Adjustment				53,535.00		54,140.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,737,647.00	1.13%	4,791,182.00	1.13%	4,845,322.00
3. Employee Benefits	3000-3999	11,509,638.00	-2.68%	11,200,757.00	9.17%	12,227,904.00
4. Books and Supplies	4000-4999	771,359.33	-7.69%	712,026.00	0.00%	712,026.00
5. Services and Other Operating Expenditures	5000-5999	2,914,500.52	2.20%	2,978,611.00	-3.22%	2,882,611.00
6. Capital Outlay	6000-6999	7,500.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,517,813.00	6.59%	1,617,813.00	3.09%	1,667,813.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(109,545.00)	-26.97%	(80,000.00)	0.00%	(80,000.00)
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)		39,685,019.85	0.35%	39,822,369.00	3.28%	41,129,092.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		329,326.15		(161,402.00)		69,605.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		683,232.44		1,012,558.59		851,156.59
2. Ending Fund Balance (Sum lines C and D1)		1,012,558.59		851,156.59		920,761.59
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,007,558.59		846,156.59		915,761.59
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,012,558.59		851,156.59		920,761.59

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,007,558.59		846,156.59		915,761.59
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				
b. Reserve for Economic Uncertainties	9789	855,193.02		860,200.00		865,000.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,862,751.61		1,706,356.59		1,780,761.59
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,269,695.00	0.00%	1,269,695.00	0.00%	1,269,695.00
2. Federal Revenues	8100-8299	2,310,444.00	-8.42%	2,115,809.00	-0.78%	2,099,347.00
3. Other State Revenues	8300-8599	1,424,817.00	-16.17%	1,194,462.00	0.38%	1,199,052.00
4. Other Local Revenues	8600-8799	2,884,870.67	-16.98%	2,394,957.00	-0.34%	2,386,847.00
5. Other Financing Sources						
a. Transfers In	8900-8929	562,000.00	-8.90%	512,000.00	0.00%	512,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,276,214.00	43.70%	6,145,000.00	11.96%	6,880,000.00
6. Total (Sum lines A1 thru A5c)		12,728,040.67	7.10%	13,631,923.00	5.25%	14,346,941.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,328,303.00		3,292,734.00
b. Step & Column Adjustment				48,261.00		47,745.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(83,830.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,328,303.00	-1.07%	3,292,734.00	1.45%	3,340,479.00
2. Classified Salaries						
a. Base Salaries				745,255.00		753,676.00
b. Step & Column Adjustment				8,421.00		8,517.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	745,255.00	1.13%	753,676.00	1.13%	762,193.00
3. Employee Benefits	3000-3999	1,782,415.00	10.11%	1,962,662.00	10.90%	2,176,600.00
4. Books and Supplies	4000-4999	838,440.24	8.01%	905,578.00	0.54%	910,438.00
5. Services and Other Operating Expenditures	5000-5999	6,384,418.78	11.28%	7,104,419.00	0.00%	7,104,419.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	49,545.00	0.92%	50,000.00	0.00%	50,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,128,377.02	7.17%	14,069,069.00	1.96%	14,344,129.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(400,336.35)		(437,146.00)		2,812.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		838,867.38		438,531.03		1,385.03
2. Ending Fund Balance (Sum lines C and D1)		438,531.03		1,385.03		4,197.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	438,531.03		1,385.03		4,197.03
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		438,531.03		1,385.03		4,197.03

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Other adjustments: See Narrative						

SECTION X.

SCHOOL SERVICES DARTBOARD

SSC School District and Charter School Financial Projection Dartboard 2014-15 Adopted State Budget

This version of SSC's Financial Projection Dartboard is based on the 2014-15 Adopted 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 ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2013-14 Initial Grants	\$6,952	\$7,056	\$7,266	\$8,419
COLA at 0.85%	\$59	\$60	\$62	\$72
2014-15 Base Grants	\$7,011	\$7,116	\$7,328	\$8,491
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2014-15 Base Grants	\$7,011	\$7,116	\$7,328	\$8,491
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$729	-	-	\$221
2014-15 Adjusted Base Grants	\$7,740	\$7,116	\$7,328	\$8,712
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS						
Factor	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
LCFF Planning Factors	SSC Simulator ¹	SSC Simulator ¹	SSC Simulator ²	SSC Simulator ²	—	—
SSC LCFF Gap Funding Percentage	12.00%	29.56%	7.90%	8.20%	—	—

PLANNING FACTORS						
Factor	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Statutory COLA	1.565%	0.85%	2.10%	2.30%	2.50%	2.60%
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education	1.565%	0.85%	2.10%	2.30%	2.50%	2.60%
California CPI	1.50%	2.40%	2.60%	2.70%	2.70%	2.60%
California Lottery ³	Base	\$125	\$128	\$128	\$128	\$128
	Proposition 20	\$31	\$34	\$34	\$34	\$34
Interest Rate for Ten-Year Treasuries	2.70%	2.80%	3.20%	3.30%	3.40%	3.30%
CalPERS Employer Rate	11.442%	11.771%	12.60%	15.00%	16.60%	18.20%
CalSTRS Employer Rate	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan ⁴
The greater of 5% or \$64,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$64,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

¹ Go to the SSC LCFF Simulator™ at www.sscal.com. Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

² For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator™.

³ The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA—times the historical statewide average excused absence factor of 1.04446.

⁴ District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size is not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year's growth in LCFF funding as a reserve due to the potential volatility inherent in state revenues. Within that set aside, we also recommend assigning the supplemental and concentration dollars.

APPENDIX

LCFF ACRONYMS

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement
CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test
CCR	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA	California County Superintendents Educational Services Association

CCSS	Common Core State Standards
CDE	California Department of Education
CELDT	California English Language Development Test
CFR	Code of Federal Regulations
CFT	California Federation of Teachers
CLAD	Crosscultural, Language, and Academic Development
CMIS	Compliance Monitoring, Interventions, and Sanctions
CNIPS	Child Nutrition Information Payment System
COE	County Office of Education
COLA	Cost-of-Living Adjustment
CPI	Consumer Price Index
CPR	California Performance Review
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSEA	California School Employees Association
CSET	California Subject Examination for Teachers
CSIS	California School Information Studies
CSR	Class-Size Reduction or Comprehensive School Reform
CST	California Standards Test
CSTP	California Standards for the Teaching Profession
CTA	California Teachers Association
CTC	Commission on Teacher Credentialing
CTE	Career Technical Education
CTO	Compensatory Time Off
DAC	District Advisory Committee
DAIT	District Assistance and Intervention Team
DGS	Department of General Services
DIS	Designated Instruction and Services
DMP	Deferred Maintenance Program
DOF	Department of Finance
DSA	Division of the State Architect
DSS	Department of Social Services
EAAP	Education Audit Appeals Panel
EC	Education Code
EDGAR	Education Department General Administrative Regulation
EIA	Economic Impact Aid
EL	English Learner (replaces ELL, LEP)
ELA	English Language Arts
ELAC	English Language Advisory Committee
ELAP	English Language Acquisition Program
EPA	Education Protection Account

ERAF	Education Revenue Augmentation Fund
ERP	Economic Recovery Payment or Emergency Repair Program
ERT	Economic Recovery Target
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
ESY	Extended School Year
FAPE	Free and Appropriate Public Education
FCMAT	Fiscal Crisis & Management Assistance Team
FERPA	Family Educational Rights and Privacy Act
FPM	Federal Program Monitoring
FRPM	Free and Reduced-Price Meals
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education
GDP	Gross Domestic Product
GSA	Grade Span Adjustment
GO	General Obligation (Bond)
GPA	Governor's Performance Award Program
HOUSSE	High Objective Uniform State Standard of Evaluation
HQT	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement
HSA	Health Savings Account
IASA	Improving America's Schools Act
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHSS	In-Home Support Services
II/USP	Immediate Intervention/Underperforming Schools Program
IMFRP	Instructional Materials Funding Realignment Program
JLBC	Joint Legislative Budget Committee
JPA	Joint Powers Agreement or Joint Powers Authority
LAIF	Local Agency Investment Fund
LAO	Legislative Analyst's Office
LCAP	Local Control and Accountability Plan
LCFF	Local Control Funding Formula
LCI	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA	Local Educational Agency
LEP	Limited English Proficient
MAA	Medi-Cal Administrative Activities
MEP	Migrant Education Program

MOU	Memorandum of Understanding
MYP	Multiyear Projection
NAEP	National Assessment of Educational Progress
NCES	National Center for Education Statistics
NCLB	No Child Left Behind
NPS/A	Nonpublic School/Agency
NSS	Necessary Small School or Necessary Small SELPA
OAL	Office of Administrative Law
OMB	Office of Management and Budget
OPEB	Other Postemployment Benefits
OPSC	Office of Public School Construction
P-1	First Principal (Apportionment)
P-2	Second Principal (Apportionment)
PAR	Peer Assistance and Review
PCA	Project Cost Account
PEPRA	Public Employees' Pension Reform Act
PERB	Public Employment Relations Board
PI	Program Improvement
PKS	Particular Kinds of Services
PL	Public Law (federal law)
PL 81-874	Public Law 81-874 (Federal Impact Aid)
PMIA	Pooled Money Investment Account
PMIB	Pooled Money Investment Board
PPACA	Patient Protection and Affordable Care Act
PSAA	Public Schools Accountability Act
PTA	Parent Teachers Association
QEIA	Quality Education Investment Act
QSCB	Quality School Construction Bonds
QZAB	Quality Zone Academy Bond
RDA	Redevelopment Agency
RFA	Request for Application
ROC/P	Regional Occupational Center/Program
RRMA	Routine Restricted Maintenance Account
RSDSS	Regional System of District and School Support
RSP	Resource Specialist Program
RTI	Response to Intervention
RTTT	Race to the Top
S4	Statewide System of School Support
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team

SARB	School Attendance Review Board
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCE	State Compensatory Education
SCO	State Controller's Office
SCR	Senate Constitutional Resolution
SDC	Special Day Class
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA	Special Education Local Plan Area
SERAF	Supplemental Educational Revenue Augmentation Fund
SES	Socioeconomic Status
SFID	School Facility Improvement District
SFP	School Facility Program
SFSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP	School Improvement Program
SLIBG	School and Library Improvement Block Grant
SSPI	State Superintendent of Public Instruction
SPSA	Single Plan for Student Achievement
SSI/SSP	Supplement Security Income/State Supplementary Payment
SST	Student Study Team; also Student Success Team
STAR	Standardized Testing and Reporting
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
TAS	Targeted Assistance School
TIIG	Targeted Instructional Improvement Grant
TK	Transitional Kindergarten
TRANS	Tax and Revenue Anticipation Notes