

COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

2014-2015 SECOND INTERIM REPORT AS OF JANUARY 31, 2015

Meeting Date: March 17, 2015

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

2014-15 SECOND INTERIM REPORT

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SECTION I.

NARRATIVE

COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT
2014-15 SECOND INTERIM REPORT

The Board adopted the 2014-15 budget on June 24, 2014. The purpose of this report is to inform the Board of the changes in projected revenue and expenditures since that time and to certify whether the District will be able to meet its financial obligations for 2014-15 and for the succeeding two fiscal years.

In 2013-14, the State adopted 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 to calculate the gap. A "gap percentage" or "gap funding rate" 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 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 projected to remain below the 55% threshold.

The 2014-15 budget and multi-year projections are currently based on the following assumptions:

Category:	2014-15	2015-16	2016-17
Statutory COLA	.85%	1.58%	2.17%
Gap Funding Percentage	29.15%	32.19%	23.71%
Projected District Enrollment	5,868	5,978	6,117
Total Projected Enrollment (incl. County)	5,910	6,018	6,157
Projected P-2 and Funded ADA	5,698	5,759	5,891
Projected Unduplicated Pupil %	48.61%	46.8%	44.92%
California CPI	1.8%	2.1%	2.5%
Interest Rate	2.2%	2.5%	2.8%
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%	12.6%	15.0%

The COLA and gap funding assumptions are from the FCMAT LCFF calculator as updated March 2, 2015 to reflect California Department of Finance computations. The California CPI, interest rate, lottery revenue, and STRS and PERS rates are taken from the School Services of California Dartboard, updated for the Governor's Proposed 2015-16 State Budget.

Enrollment has increased in both 2013-14 and 2014-15, reversing the trend of declining enrollment the District had experienced for many years. The District has developed new enrollment and attendance projections based on current registrations, changing birth rates and increased retention of students. LCFF funding is based on the greater of prior year or current year attendance.

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

Grade Span	Grade Level Base Grants	Estimated 2014-15 Funded ADA
K-3	\$7,011	1,720.00
4-6	\$7,116	1,273.95
7-8	\$7,328	924.29
9-12	\$8,491	1,780.10
Total ADA		5,698.34

The Governor's budget proposal for 2015-16 includes a one-time payment estimated at \$170 per prior year ADA to be applied to amounts owed to districts for mandated cost claims made in past years. The District expects to receive approximately \$987,000. It is worth noting that this funding bears no relationship to the amount of outstanding claims individual districts have.

The multi-year projection reflects the addition of two classroom teachers in 2015-16 and three additional teachers in 2016-17 to accommodate the projected enrollment growth. Projected expenditures include the cost of step and column movement based upon historical experience. We have not included a projected salary increase for either future year. We have projected an increase in medical insurance 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 State legislature has enacted new STRS contribution rates used in the projections. The PERS board has set the actual rate for 2014-2015 and provided the projected rates shown for the later years.

Beginning in 2015-16, the District is required to resume contributing 3% of budgeted general fund expenditures to the Routine Restricted Maintenance Account. The projections include this increase, which will allow for replacement of decades-old trucks and other equipment as well as restoration of other budget cuts made to this program.

Under current law, 2014-15 is the last year of state transportation funding for joint powers agencies such as the District's provider, West County Transportation Agency. The agency's director has informed JPA members that he expects the legislature to make this funding ongoing. If that is not the case, the District's costs would increase by approximately \$405,000 per year beginning in

2015-16. The District would need to consider reducing home-to-school transportation or reduce other expenditures to cover the required increase in contribution. A number of bills have been introduced in the legislature to address this issue as well as the overall inadequacy and inequities in transportation funding. The District believes the State will provide some level of transportation funding in the future. The possibility it will not is one reason for the budget stabilization reserve described below.

The projected 2014-15 budget shows total available reserves of 2.4%, which does not meet the required 3% economic uncertainty reserve. As a result, staff recommends that the Board certify the District's financial position as "Qualified."

Budget Stabilization Reserve and Multi-Year Projection

The 2014-15 State budget cycle showed once again that there can be significant changes between the Governor's proposal and the enacted budget that will have a substantial positive or negative impact on the District's budget. In 2014-15 it was the increase to STRS contribution rates. In the current cycle, we have the transportation funding issue described above as well as the possibility of increases or decreases to the gap funding and one-time mandated cost backlog payment. There are also uncertainties at the District level including projected enrollment and the actual health premium increases. Accordingly, it is prudent to establish a Budget Stabilization Reserve to address the risk of budget reductions. The multi-year projection includes a reserve of \$600,000 in 2015-16 and \$300,000 in 2016-17 for this purpose, shown as "Assigned" on the forms.

Combining the balances in the general fund and Fund 17 (Special Reserve for Other Than Capital Outlay Projects), the District is currently projected to have available reserves, in addition to the Budget Stabilization Reserve, of 3.04% in 2015-16 and 3.17% in 2016-17, meeting the required economic uncertainty reserve.

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.

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 refunding 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's cash flow projection reflects our best estimate of District receipts and expenditures. 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. This loan must be repaid by April 27, 2015. We project that the general fund would be able to borrow from other District funds to meet cash flow needs between that date and the end of the fiscal year.

The final State budget for 2014-15 retained some of the previous apportionment deferrals. The Governor's January budget proposal eliminates the remaining deferrals into the following fiscal year. We project that elimination of the deferrals will give the District a substantial positive cash balance at year-end without any interfund or third party loans.

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: March 17, 2015

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

____ 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.

X 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 first interim.	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 first interim.	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 first interim.		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 first interim.		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 first interim.		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 first interim 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 first interim 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 first interim 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 first interim 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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second 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 first interim, 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

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	41,193,485.00	41,926,786.00	22,492,926.40	41,324,562.00	(602,224.00)	-1.4%
2) Federal Revenue		8100-8299	2,233,593.00	2,385,185.00	666,672.23	2,484,224.00	99,039.00	4.2%
3) Other State Revenue		8300-8599	2,146,034.00	2,767,774.00	1,005,791.83	2,907,380.00	139,606.00	5.0%
4) Other Local Revenue		8600-8799	4,522,117.00	5,017,081.00	3,172,547.03	5,899,410.23	882,329.23	17.6%
5) TOTAL, REVENUES			50,095,229.00	52,096,826.00	27,337,937.49	52,615,576.23		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,069,115.00	21,652,155.00	12,714,773.23	21,648,316.00	3,839.00	0.0%
2) Classified Salaries		2000-2999	5,090,947.00	5,468,262.00	3,055,452.72	5,498,491.00	(30,229.00)	-0.6%
3) Employee Benefits		3000-3999	12,920,687.00	13,298,545.00	7,782,871.47	13,399,798.00	(101,253.00)	-0.8%
4) Books and Supplies		4000-4999	937,462.00	1,814,784.00	932,998.56	1,767,913.05	46,870.95	2.6%
5) Services and Other Operating Expenditures		5000-5999	10,111,898.00	9,364,619.00	5,543,887.74	9,790,537.55	(425,918.55)	-4.5%
6) Capital Outlay		6000-6999	0.00	7,150.00	7,146.18	137,150.00	(130,000.00)	-1818.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,517,813.00	1,517,813.00	949,340.57	1,507,813.00	10,000.00	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(60,000.00)	(60,000.00)	0.00	0.00	(60,000.00)	100.0%
9) TOTAL, EXPENDITURES			50,587,922.00	53,063,328.00	30,986,470.47	53,750,018.60		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(492,693.00)	(966,502.00)	(3,648,532.98)	(1,134,442.37)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	512,000.00	565,750.00	0.00	565,750.00	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	565,750.00	0.00	565,750.00		

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	(400,752.00)	(3,648,532.98)	(568,692.37)		
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	1,121,349.00		953,407.45		
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	438,495.00		512,704.03		
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	677,854.00		435,703.42		
Unassigned/Unappropriated Amount		9790	97,487.00	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	19,629,031.00	18,063,954.00	9,481,261.00	17,515,696.00	(548,258.00)	-3.0%
Education Protection Account State Aid - Current Year		8012	5,430,599.00	6,630,143.00	3,280,842.00	6,731,746.00	101,603.00	1.5%
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	174,252.00	87,084.64	174,252.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	665.00	665.26	665.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,988,806.00	15,119,966.00	9,326,179.59	15,119,966.00	0.00	0.0%
Unsecured Roll Taxes		8042	665,518.00	697,098.00	659,929.23	697,098.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	17,142.00	17,096.68	17,142.00	0.00	0.0%
Supplemental Taxes		8044	397,299.00	446,800.00	0.00	446,800.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	163,633.00	65,501.00	0.00	65,501.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	632,095.00	632,095.00	New
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	41,215,521.00	22,853,058.40	41,400,961.00	185,440.00	0.4%
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)	(558,430.00)	(360,132.00)	(705,369.00)	(146,939.00)	26.3%
Property Taxes Transfers		8097	1,269,695.00	1,269,695.00	0.00	628,970.00	(640,725.00)	-50.5%
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	41,926,786.00	22,492,926.40	41,324,562.00	(602,224.00)	-1.4%
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	1,003,651.00	0.00	1,056,945.00	53,294.00	5.3%
Special Education Discretionary Grants		8182	125,825.00	125,825.00	0.00	135,553.00	9,728.00	7.7%
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	629,479.00	365,241.47	629,479.00	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	215,080.00	69,712.19	215,178.00	98.00	0.0%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	8,959.00	8,959.00	2,423.00	8,959.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	171,865.00	183,202.00	87,165.96	183,202.00	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	38,106.00	0.00	38,106.00	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	180,883.00	142,129.61	216,802.00	35,919.00	19.9%
TOTAL, FEDERAL REVENUE			2,233,593.00	2,385,185.00	666,672.23	2,484,224.00	99,039.00	4.2%
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	573,475.00	536,436.00	573,475.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	893,100.00	968,380.00	242,756.61	958,336.00	(10,044.00)	-1.0%
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	349,650.00	149,650.00	74.8%
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	2,767,774.00	1,005,791.83	2,907,380.00	139,606.00	5.0%

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	667,529.50	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	229.00	228.80	251.00	22.00	9.6%
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	419,218.00	297,808.85	419,218.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	(255.11)	15,000.00	(25,000.00)	-62.5%
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	(7,011.66)	132,892.00	11,264.00	9.3%
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	929,071.00	494,377.65	957,413.23	28,342.23	3.1%
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	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	1,719,869.00	3,158,908.00	867,701.00	37.9%
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	5,017,081.00	3,172,547.03	5,899,410.23	882,329.23	17.6%
TOTAL, REVENUES			50,095,229.00	52,096,826.00	27,337,937.49	52,615,576.23	518,750.23	1.0%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,838,032.00	17,802,613.00	10,484,134.86	17,780,680.00	21,933.00	0.1%
Certificated Pupil Support Salaries		1200	898,555.00	1,107,757.00	651,352.65	1,096,207.00	11,550.00	1.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,888,002.00	2,238,167.00	1,279,179.01	2,238,163.00	4.00	0.0%
Other Certificated Salaries		1900	444,526.00	503,618.00	300,106.71	533,266.00	(29,648.00)	-5.9%
TOTAL, CERTIFICATED SALARIES			20,069,115.00	21,652,155.00	12,714,773.23	21,648,316.00	3,839.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,049,311.00	1,442,666.00	787,608.63	1,424,531.00	18,135.00	1.3%
Classified Support Salaries		2200	1,598,530.00	1,551,105.00	918,993.46	1,573,967.00	(22,862.00)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	570,065.00	559,565.00	301,665.54	540,992.00	18,573.00	3.3%
Clerical, Technical and Office Salaries		2400	1,589,179.00	1,615,134.00	905,528.58	1,635,994.00	(20,860.00)	-1.3%
Other Classified Salaries		2900	283,862.00	299,792.00	141,656.51	323,007.00	(23,215.00)	-7.7%
TOTAL, CLASSIFIED SALARIES			5,090,947.00	5,468,262.00	3,055,452.72	5,498,491.00	(30,229.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,938,182.00	1,837,543.00	1,118,994.20	1,892,015.00	(54,472.00)	-3.0%
PERS		3201-3202	547,546.00	593,457.00	325,965.81	594,059.00	(602.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	636,669.00	672,695.00	389,663.60	695,748.00	(23,053.00)	-3.4%
Health and Welfare Benefits		3401-3402	7,794,480.00	7,990,811.00	4,628,257.69	7,992,399.00	(1,588.00)	0.0%
Unemployment Insurance		3501-3502	12,091.00	12,619.00	8,889.05	14,444.00	(1,825.00)	-14.5%
Workers' Compensation		3601-3602	947,047.00	995,064.00	589,879.68	1,012,636.00	(17,572.00)	-1.8%
OPEB, Allocated		3701-3702	1,044,672.00	1,196,356.00	721,221.44	1,198,497.00	(2,141.00)	-0.2%
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	13,298,545.00	7,782,871.47	13,399,798.00	(101,253.00)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	170,280.00	167,677.00	139,350.02	182,160.00	(14,483.00)	-8.6%
Books and Other Reference Materials		4200	557.00	47,648.00	14,763.14	47,471.99	176.01	0.4%
Materials and Supplies		4300	642,974.00	1,475,652.00	682,411.31	1,418,934.19	56,717.81	3.8%
Noncapitalized Equipment		4400	123,651.00	123,807.00	96,474.09	119,346.87	4,460.13	3.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			937,462.00	1,814,784.00	932,998.56	1,767,913.05	46,870.95	2.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,399,483.00	4,921,360.00	2,980,600.55	5,214,455.00	(293,095.00)	-6.0%
Travel and Conferences		5200	92,195.00	131,258.00	67,054.63	219,723.00	(88,465.00)	-67.4%
Dues and Memberships		5300	46,397.00	46,938.00	28,006.62	46,938.00	0.00	0.0%
Insurance		5400-5450	259,020.00	262,397.00	255,649.53	262,938.00	(541.00)	-0.2%
Operations and Housekeeping Services		5500	1,148,836.00	1,148,836.00	599,650.81	1,142,536.00	6,300.00	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	300,644.00	260,835.00	107,027.90	252,619.52	8,215.48	3.1%
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	(1,500.00)	0.00	(1,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,712,953.00	2,447,914.00	1,441,047.32	2,506,047.03	(58,133.03)	-2.4%
Communications		5900	152,370.00	146,581.00	64,850.38	146,781.00	(200.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,111,898.00	9,364,619.00	5,543,887.74	9,790,537.55	(425,918.55)	-4.5%

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)
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	7,150.00	7,146.18	57,150.00	(50,000.00)	-699.3%
Equipment Replacement		6500	0.00	0.00	0.00	80,000.00	(80,000.00)	New
TOTAL, CAPITAL OUTLAY			0.00	7,150.00	7,146.18	137,150.00	(130,000.00)	-1818.2%
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	0.00	10,000.00	100.0%
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	855,765.23	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	949,340.57	1,507,813.00	10,000.00	0.7%
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	0.00	(60,000.00)	100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(60,000.00)	(60,000.00)	0.00	0.00	(60,000.00)	100.0%
TOTAL, EXPENDITURES			50,587,922.00	53,063,328.00	30,986,470.47	53,750,018.60	(686,690.60)	-1.3%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	565,750.00	0.00	565,750.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			512,000.00	565,750.00	0.00	565,750.00	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	565,750.00	0.00	565,750.00	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	40,657,091.00	22,492,926.40	40,695,592.00	38,501.00	0.1%
2) Federal Revenue		8100-8299	0.00	61,508.00	45,849.00	89,802.00	28,294.00	46.0%
3) Other State Revenue		8300-8599	936,784.00	1,342,957.00	768,438.00	1,335,021.00	(7,936.00)	-0.6%
4) Other Local Revenue		8600-8799	2,043,160.00	2,106,312.00	1,128,544.94	2,077,129.00	(29,183.00)	-1.4%
5) TOTAL, REVENUES			42,903,734.00	44,167,868.00	24,435,758.34	44,197,544.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,317,736.00	18,369,257.00	10,824,403.77	18,409,282.00	(40,025.00)	-0.2%
2) Classified Salaries		2000-2999	3,575,758.00	4,737,980.00	2,645,957.52	4,768,155.00	(30,175.00)	-0.6%
3) Employee Benefits		3000-3999	10,676,106.00	11,522,986.00	6,782,611.00	11,645,359.00	(122,373.00)	-1.1%
4) Books and Supplies		4000-4999	403,227.00	837,893.00	372,145.59	703,336.50	134,556.50	16.1%
5) Services and Other Operating Expenditures		5000-5999	2,664,119.00	2,990,329.00	1,575,710.63	3,097,658.52	(107,329.52)	-3.6%
6) Capital Outlay		6000-6999	0.00	7,150.00	7,146.18	87,150.00	(80,000.00)	-1118.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,517,813.00	1,517,813.00	949,340.57	1,507,813.00	10,000.00	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(115,006.00)	(111,452.00)	(25,489.55)	(55,251.00)	(56,201.00)	50.4%
9) TOTAL, EXPENDITURES			36,039,753.00	39,871,956.00	23,131,825.71	40,163,503.02		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,863,981.00	4,295,912.00	1,303,932.63	4,034,040.98		
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)	(4,296,291.00)	(17,455.79)	(4,276,570.00)	19,721.00	-0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,446,367.00)	(4,296,291.00)	(17,455.79)	(4,276,570.00)		

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	(379.00)	1,286,476.84	(242,529.02)		
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	682,854.00		440,703.42		
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	677,854.00		435,703.42		
Unassigned/Unappropriated Amount		9790	97,487.00	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	19,629,031.00	18,063,954.00	9,481,261.00	17,515,696.00	(548,258.00)	-3.0%
Education Protection Account State Aid - Current Year		8012	5,430,599.00	6,630,143.00	3,280,842.00	6,731,746.00	101,603.00	1.5%
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	174,252.00	87,084.64	174,252.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	665.00	665.26	665.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,988,806.00	15,119,966.00	9,326,179.59	15,119,966.00	0.00	0.0%
Unsecured Roll Taxes		8042	665,518.00	697,098.00	659,929.23	697,098.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	17,142.00	17,096.68	17,142.00	0.00	0.0%
Supplemental Taxes		8044	397,299.00	446,800.00	0.00	446,800.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	163,633.00	65,501.00	0.00	65,501.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	632,095.00	632,095.00	New
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	41,215,521.00	22,853,058.40	41,400,961.00	185,440.00	0.4%
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)	(558,430.00)	(360,132.00)	(705,369.00)	(146,939.00)	26.3%
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	40,657,091.00	22,492,926.40	40,695,592.00	38,501.00	0.1%
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						
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		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	61,508.00	45,849.00	89,802.00	28,294.00	46.0%
TOTAL, FEDERAL REVENUE			0.00	61,508.00	45,849.00	89,802.00	28,294.00	46.0%
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	573,475.00	536,436.00	573,475.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	721,350.00	756,063.00	224,777.78	748,127.00	(7,936.00)	-1.0%
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	1,342,957.00	768,438.00	1,335,021.00	(7,936.00)	-0.6%

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)
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	667,529.50	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	229.00	228.80	251.00	22.00	9.6%
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	419,218.00	297,808.85	419,218.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	(255.11)	15,000.00	(25,000.00)	-62.5%
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	149,782.00	11,264.00	8.1%
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	292,619.00	163,232.90	277,150.00	(15,469.00)	-5.3%
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	2,106,312.00	1,128,544.94	2,077,129.00	(29,183.00)	-1.4%
TOTAL, REVENUES			42,903,734.00	44,167,868.00	24,435,758.34	44,197,544.00	29,676.00	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)
Certificated Teachers' Salaries		1100	14,782,227.00	15,384,354.00	9,097,529.72	15,408,488.00	(24,134.00)	-0.2%
Certificated Pupil Support Salaries		1200	777,752.00	907,260.00	540,890.69	895,710.00	11,550.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,696,857.00	2,011,268.00	1,149,166.90	2,009,575.00	1,693.00	0.1%
Other Certificated Salaries		1900	60,900.00	66,375.00	36,816.46	95,509.00	(29,134.00)	-43.9%
TOTAL, CERTIFICATED SALARIES			17,317,736.00	18,369,257.00	10,824,403.77	18,409,282.00	(40,025.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	206,391.00	1,415,776.00	779,152.37	1,397,556.00	18,220.00	1.3%
Classified Support Salaries		2200	1,279,025.00	1,159,334.00	697,123.02	1,182,196.00	(22,862.00)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	422,605.00	403,512.00	215,011.22	384,939.00	18,573.00	4.6%
Clerical, Technical and Office Salaries		2400	1,412,354.00	1,459,686.00	813,034.30	1,480,578.00	(20,892.00)	-1.4%
Other Classified Salaries		2900	255,383.00	299,672.00	141,636.61	322,886.00	(23,214.00)	-7.7%
TOTAL, CLASSIFIED SALARIES			3,575,758.00	4,737,980.00	2,645,957.52	4,768,155.00	(30,175.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,677,507.00	1,551,286.00	953,448.96	1,607,588.00	(56,302.00)	-3.6%
PERS		3201-3202	373,197.00	509,578.00	278,184.28	510,158.00	(580.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	489,644.00	571,771.00	334,353.15	595,468.00	(23,697.00)	-4.1%
Health and Welfare Benefits		3401-3402	6,292,896.00	6,840,304.00	3,983,674.22	6,859,802.00	(19,498.00)	-0.3%
Unemployment Insurance		3501-3502	10,088.00	10,687.00	7,795.35	12,494.00	(1,807.00)	-16.9%
Workers' Compensation		3601-3602	788,102.00	843,004.00	503,933.60	861,352.00	(18,348.00)	-2.2%
OPEB, Allocated		3701-3702	1,044,672.00	1,196,356.00	721,221.44	1,198,497.00	(2,141.00)	-0.2%
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	11,522,986.00	6,782,611.00	11,645,359.00	(122,373.00)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	42,678.00	20,099.91	42,678.00	0.00	0.0%
Books and Other Reference Materials		4200	557.00	562.00	0.00	662.00	(100.00)	-17.8%
Materials and Supplies		4300	373,019.00	766,327.00	334,230.83	636,130.39	130,196.61	17.0%
Noncapitalized Equipment		4400	29,651.00	28,326.00	17,814.85	23,866.11	4,459.89	15.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			403,227.00	837,893.00	372,145.59	703,336.50	134,556.50	16.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	13,650.00	(13,650.00)	New
Travel and Conferences		5200	40,325.00	61,179.00	36,352.70	56,754.00	4,425.00	7.2%
Dues and Memberships		5300	35,243.00	35,898.00	20,250.62	35,898.00	0.00	0.0%
Insurance		5400-5450	255,120.00	255,120.00	254,314.53	255,120.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,146,786.00	1,146,786.00	599,423.06	1,140,486.00	6,300.00	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	199,288.00	209,796.00	86,093.57	211,080.52	(1,284.52)	-0.6%
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	(1,500.00)	0.00	(1,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	844,977.00	1,160,639.00	516,021.06	1,263,659.00	(103,020.00)	-8.9%
Communications		5900	147,460.00	141,753.00	63,255.09	141,853.00	(100.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,664,119.00	2,990,329.00	1,575,710.63	3,097,658.52	(107,329.52)	-3.6%

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)
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	7,150.00	7,146.18	7,150.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	80,000.00	(80,000.00)	New
TOTAL, CAPITAL OUTLAY			0.00	7,150.00	7,146.18	87,150.00	(80,000.00)	-1118.9%
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	0.00	10,000.00	100.0%
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	855,765.23	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	949,340.57	1,507,813.00	10,000.00	0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(55,006.00)	(51,452.00)	(25,489.55)	(55,251.00)	3,799.00	-7.4%
Transfers of Indirect Costs - Interfund		7350	(60,000.00)	(60,000.00)	0.00	0.00	(60,000.00)	100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(115,006.00)	(111,452.00)	(25,489.55)	(55,251.00)	(56,201.00)	50.4%
TOTAL, EXPENDITURES			36,039,753.00	39,871,956.00	23,131,825.71	40,163,503.02	(291,547.02)	-0.7%

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)
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)	(4,296,291.00)	(17,455.79)	(4,276,570.00)	19,721.00	-0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,446,367.00)	(4,296,291.00)	(17,455.79)	(4,276,570.00)	19,721.00	-0.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(6,446,367.00)	(4,296,291.00)	(17,455.79)	(4,276,570.00)	19,721.00	-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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,269,695.00	1,269,695.00	0.00	628,970.00	(640,725.00)	-50.5%
2) Federal Revenue		8100-8299	2,233,593.00	2,323,677.00	620,823.23	2,394,422.00	70,745.00	3.0%
3) Other State Revenue		8300-8599	1,209,250.00	1,424,817.00	237,353.83	1,572,359.00	147,542.00	10.4%
4) Other Local Revenue		8600-8799	2,478,957.00	2,910,769.00	2,044,002.09	3,822,281.23	911,512.23	31.3%
5) TOTAL, REVENUES			7,191,495.00	7,928,958.00	2,902,179.15	8,418,032.23		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,751,379.00	3,282,898.00	1,890,369.46	3,239,034.00	43,864.00	1.3%
2) Classified Salaries		2000-2999	1,515,189.00	730,282.00	409,495.20	730,336.00	(54.00)	0.0%
3) Employee Benefits		3000-3999	2,244,581.00	1,775,559.00	1,000,260.47	1,754,439.00	21,120.00	1.2%
4) Books and Supplies		4000-4999	534,235.00	976,891.00	560,852.97	1,064,576.55	(87,685.55)	-9.0%
5) Services and Other Operating Expenditures		5000-5999	7,447,779.00	6,374,290.00	3,968,177.11	6,692,879.03	(318,589.03)	-5.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	50,000.00	(50,000.00)	New
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	51,452.00	25,489.55	55,251.00	(3,799.00)	-7.4%
9) TOTAL, EXPENDITURES			14,548,169.00	13,191,372.00	7,854,644.76	13,586,515.58		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,356,674.00)	(5,262,414.00)	(4,952,465.61)	(5,168,483.35)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	512,000.00	565,750.00	0.00	565,750.00	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	4,296,291.00	17,455.79	4,276,570.00	(19,721.00)	-0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,958,367.00	4,862,041.00	17,455.79	4,842,320.00		

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)	(400,373.00)	(4,935,009.82)	(326,163.35)		
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	438,495.00		512,704.03		
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	438,495.00		512,704.03		
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	628,970.00	(640,725.00)	-50.5%
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	628,970.00	(640,725.00)	-50.5%
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	1,003,651.00	0.00	1,056,945.00	53,294.00	5.3%
Special Education Discretionary Grants		8182	125,825.00	125,825.00	0.00	135,553.00	9,728.00	7.7%
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	629,479.00	365,241.47	629,479.00	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	215,080.00	69,712.19	215,178.00	98.00	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	8,959.00	2,423.00	8,959.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	171,865.00	183,202.00	87,165.96	183,202.00	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	38,106.00	0.00	38,106.00	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	119,375.00	96,280.61	127,000.00	7,625.00	6.4%
TOTAL, FEDERAL REVENUE			2,233,593.00	2,323,677.00	620,823.23	2,394,422.00	70,745.00	3.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	171,750.00	212,317.00	17,978.83	210,209.00	(2,108.00)	-1.0%
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	349,650.00	149,650.00	74.8%
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	237,353.83	1,572,359.00	147,542.00	10.4%

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)	(7,011.66)	(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%) Adjustm		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	636,452.00	331,144.75	680,263.23	43,811.23	6.9%
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	1,719,869.00	3,158,908.00	867,701.00	37.9%
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	2,910,769.00	2,044,002.09	3,822,281.23	911,512.23	31.3%
TOTAL, REVENUES			7,191,495.00	7,928,958.00	2,902,179.15	8,418,032.23	489,074.23	6.2%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,055,805.00	2,418,259.00	1,386,605.14	2,372,192.00	46,067.00	1.9%
Certificated Pupil Support Salaries		1200	120,803.00	200,497.00	110,461.96	200,497.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	191,145.00	226,899.00	130,012.11	228,588.00	(1,689.00)	-0.7%
Other Certificated Salaries		1900	383,626.00	437,243.00	263,290.25	437,757.00	(514.00)	-0.1%
TOTAL, CERTIFICATED SALARIES			2,751,379.00	3,282,898.00	1,890,369.46	3,239,034.00	43,864.00	1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	842,920.00	26,890.00	8,456.26	26,975.00	(85.00)	-0.3%
Classified Support Salaries		2200	319,505.00	391,771.00	221,870.44	391,771.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	147,460.00	156,053.00	86,654.32	156,053.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	176,825.00	155,448.00	92,494.28	155,416.00	32.00	0.0%
Other Classified Salaries		2900	28,479.00	120.00	19.90	121.00	(1.00)	-0.8%
TOTAL, CLASSIFIED SALARIES			1,515,189.00	730,282.00	409,495.20	730,336.00	(54.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	260,675.00	286,257.00	165,545.24	284,427.00	1,830.00	0.6%
PERS		3201-3202	174,349.00	83,879.00	47,781.53	83,901.00	(22.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	147,025.00	100,924.00	55,310.45	100,280.00	644.00	0.6%
Health and Welfare Benefits		3401-3402	1,501,584.00	1,150,507.00	644,583.47	1,132,597.00	17,910.00	1.6%
Unemployment Insurance		3501-3502	2,003.00	1,932.00	1,093.70	1,950.00	(18.00)	-0.9%
Workers' Compensation		3601-3602	158,945.00	152,060.00	85,946.08	151,284.00	776.00	0.5%
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	1,775,559.00	1,000,260.47	1,754,439.00	21,120.00	1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	170,280.00	124,999.00	119,250.11	139,482.00	(14,483.00)	-11.6%
Books and Other Reference Materials		4200	0.00	47,086.00	14,763.14	46,809.99	276.01	0.6%
Materials and Supplies		4300	269,955.00	709,325.00	348,180.48	782,803.80	(73,478.80)	-10.4%
Noncapitalized Equipment		4400	94,000.00	95,481.00	78,659.24	95,480.76	0.24	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			534,235.00	976,891.00	560,852.97	1,064,576.55	(87,685.55)	-9.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,399,483.00	4,921,360.00	2,980,600.55	5,200,805.00	(279,445.00)	-5.7%
Travel and Conferences		5200	51,870.00	70,079.00	30,701.93	162,969.00	(92,890.00)	-132.6%
Dues and Memberships		5300	11,154.00	11,040.00	7,756.00	11,040.00	0.00	0.0%
Insurance		5400-5450	3,900.00	7,277.00	1,335.00	7,818.00	(541.00)	-7.4%
Operations and Housekeeping Services		5500	2,050.00	2,050.00	227.75	2,050.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,356.00	51,039.00	20,934.33	41,539.00	9,500.00	18.6%
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	1,287,275.00	925,026.26	1,242,388.03	44,886.97	3.5%
Communications		5900	4,910.00	4,828.00	1,595.29	4,928.00	(100.00)	-2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,447,779.00	6,374,290.00	3,968,177.11	6,692,879.03	(318,589.03)	-5.0%

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)
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	50,000.00	(50,000.00)	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	50,000.00	(50,000.00)	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	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	51,452.00	25,489.55	55,251.00	(3,799.00)	-7.4%
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	51,452.00	25,489.55	55,251.00	(3,799.00)	-7.4%
TOTAL, EXPENDITURES			14,548,169.00	13,191,372.00	7,854,644.76	13,586,515.58	(395,143.58)	-3.0%

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)
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	565,750.00	0.00	565,750.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			512,000.00	565,750.00	0.00	565,750.00	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	4,296,291.00	17,455.79	4,276,570.00	(19,721.00)	-0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,446,367.00	4,296,291.00	17,455.79	4,276,570.00	(19,721.00)	-0.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			6,958,367.00	4,862,041.00	17,455.79	4,842,320.00	19,721.00	-0.4%

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	374,206.38	1,061,804.00	31,920.00	3.1%
3) Other State Revenue		8300-8599	90,606.00	90,606.00	35,566.74	100,492.00	9,886.00	10.9%
4) Other Local Revenue		8600-8799	1,273,865.00	1,273,865.00	412,442.80	753,798.00	(520,067.00)	-40.8%
5) TOTAL, REVENUES			2,394,355.00	2,394,355.00	822,215.92	1,916,094.00		
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	352,280.45	608,428.00	(24,424.00)	-4.2%
3) Employee Benefits		3000-3999	426,825.00	395,524.00	237,262.10	401,511.00	(5,987.00)	-1.5%
4) Books and Supplies		4000-4999	58,500.00	53,500.00	14,577.12	37,507.00	15,993.00	29.9%
5) Services and Other Operating Expenditures		5000-5999	1,185,173.00	1,185,173.00	372,294.33	925,579.00	259,594.00	21.9%
6) Capital Outlay		6000-6999	0.00	5,000.00	0.00	0.00	5,000.00	100.0%
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	0.00	60,000.00	100.0%
9) TOTAL, EXPENDITURES			2,392,480.00	2,283,201.00	976,414.00	1,973,025.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,875.00	111,154.00	(154,198.08)	(56,931.00)		
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	(154,198.08)	(56,931.00)		
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		17,018.59		
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		16,818.59		
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	135.00	110.14	135.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	135.00	110.14	135.00		
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	47,899.00	37,836.96	47,899.00	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	54,809.00	44,745.99	54,809.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(54,674.00)	(44,635.85)	(54,674.00)		
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	(54,674.00)	(44,635.85)	(54,674.00)		
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	0.00		0.01		
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	0.00		0.01		
Deferred Maintenance Projects	0000	9780	41,886.00					
Deferred Maintenance Projects	0000	9780				0.01		
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	1,904.54	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	1,904.54	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	1,904.54	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	1,904.54	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	28,741.27	67,300.00	66,500.00	8312.5%
5) TOTAL, REVENUES			5,000.00	800.00	28,741.27	67,300.00		
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	164,764.00	90,859.38	164,764.00	0.00	0.0%
3) Employee Benefits		3000-3999	19,966.00	56,843.00	22,485.98	56,843.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,000.00	71,961.00	35,212.58	71,961.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	284,380.00	692,770.00	378,594.78	692,770.00	0.00	0.0%
6) Capital Outlay		6000-6999	470,000.00	2,659,000.00	508,484.09	2,838,000.00	(179,000.00)	-6.7%
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	3,645,338.00	1,035,636.81	3,824,338.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(825,522.00)	(3,644,538.00)	(1,006,895.54)	(3,757,038.00)		
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	20,825,280.00	20,825,279.57	20,825,280.00	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	20,825,280.00	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)	17,180,742.00	19,818,384.03	17,068,242.00		
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	18,120,843.00		18,008,343.46		
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	18,120,843.00		18,008,343.46		
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		15,149,682.00				
Technology H.S. and Modular Leases	0000	9780				2,971,161.00		
Future Building Projects	0000	9780				15,037,182.46		
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	32,171.67	201,500.00	0.00	0.0%
5) TOTAL, REVENUES			201,500.00	201,500.00	32,171.67	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	461,683.00	450,741.87	457,557.00	4,126.00	0.9%
5) Services and Other Operating Expenditures		5000-5999	75,000.00	115,008.00	95,781.99	131,295.00	(16,287.00)	-14.2%
6) Capital Outlay		6000-6999	0.00	13,456.00	13,455.37	13,456.00	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	628,742.00	559,979.23	640,903.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(313,041.00)	(427,242.00)	(527,807.56)	(439,403.00)		
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)	(427,242.00)	(527,807.56)	(439,403.00)		
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	229,885.00		217,723.59		
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	229,885.00		217,723.59		
Future Capital Facilities Projects	0000	9780	184,932.00					
Future Capital Facilities Projects	0000	9780		229,885.00				
Future Capital Facilities Projects	0000	9780				217,723.59		
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	(4.54)	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.21	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(4.33)	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	(4.33)	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	(4.33)	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	514,943.00	45,006.01	514,943.00	0.00	0.0%
5) TOTAL, REVENUES			512,690.00	514,943.00	45,006.01	514,943.00		
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	514,943.00	45,006.01	514,943.00		
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	565,750.00	0.00	565,750.00	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)	(565,750.00)	0.00	(565,750.00)		

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	(50,807.00)	45,006.01	(50,807.00)		
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	711.00		711.27		
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	679.00		679.33		
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	5,651.91	5,651.91	6.66	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	5,651.91	5,651.91	6.66	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	2.07	2.00	2.34	2.34	0.34	17%
b. Special Education-Special Day Class	83.14	29.92	38.59	38.59	8.67	29%
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	5.50	5.50	0.50	10%
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	46.43	46.43	9.51	26%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	5,619.18	5,682.17	5,698.34	5,698.34	16.17	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	2.34	2.34	0.27	13%
b. Special Education-Special Day Class	83.14	27.86	38.59	38.59	10.73	39%
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	5.50	5.50	(1.49)	-21%
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	46.43	46.43	9.51	26%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	92.20	36.92	46.43	46.43	9.51	26%
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
 Second 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	5,868	42	5,910
2015-16	5,978	41	6,019
2016-17	6,117	41	6,158

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	5,651.91	46.43	5,698.34
2015-16	5,674.75	46.50	5,721.25
2016-17	5,806.95	46.50	5,853.45

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

LCFF Calculator Universal Assumptions

Cotati-Rohnert Park Unified (73882) - 2nd interim March 7, 2015

Summary of Funding

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Target	\$ 48,315,693	\$ 49,503,470	\$ 50,440,607	\$ 52,632,407	\$ 54,622,706	\$ 57,101,607	\$ 59,571,473
Floor	35,062,446	37,071,841	40,838,412	44,824,632	47,456,189	50,212,299	51,903,647
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
<i>Remaining Need after Gap (informational only)</i>	11,662,633	8,807,809	6,511,248	5,956,552	5,272,407	6,110,127	7,591,148
Current Year Gap Funding	1,590,614	3,623,820	3,090,947	1,851,223	1,894,110	779,181	76,678
Economic Recovery Target	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-
Total Phase-In Entitlement	\$ 36,653,060	\$ 40,695,661	\$ 43,929,359	\$ 46,675,855	\$ 49,350,299	\$ 50,991,480	\$ 51,980,325

Components of LCFF By Object Code

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 7,534,917	\$ 10,811,211	\$ 17,515,696	\$ 21,121,654	\$ 23,712,099	\$ 26,265,484	\$ 30,836,730	\$ 34,906,081
8011 - Fair Share	-	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	5,185,127	-	-	-	-	-	-	-
8012 - EPA	6,510,843	6,310,968	6,731,746	6,991,231	6,841,786	6,653,625	3,391,742	-
<i>Local Revenue Sources:</i>								
8021 to 8048 - Property Taxes		20,034,967	17,153,519	16,521,424	16,851,852	17,188,889	17,532,667	17,883,320
8096 - In-Lieu of Property Taxes		(504,086)	(705,300)	(704,950)	(729,882)	(757,699)	(769,659)	(809,076)
<i>Property Taxes net of in-lieu</i>	<i>16,214,006</i>	<i>19,530,881</i>	<i>16,448,219</i>	<i>15,816,474</i>	<i>16,121,970</i>	<i>16,431,190</i>	<i>16,763,008</i>	<i>17,074,244</i>
TOTAL FUNDING	\$ 35,444,893	\$ 36,653,060	\$ 40,695,661	\$ 43,929,359	\$ 46,675,855	\$ 49,350,299	\$ 50,991,480	\$ 51,980,325
<i>Excess Taxes</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>EPA in excess to LCFF Funding</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>

Summary of Student Population							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population							
Agency Unduplicated Pupil Count	2,720.00	2,852.00	2,798.00	2,746.00	2,677.00	2,729.00	2,786.00
COE Unduplicated Pupil Count	42.00	21.00	20.00	20.00	20.00	20.00	20.00
Total Unduplicated pupil Count	2,762.00	2,873.00	2,818.00	2,766.00	2,697.00	2,749.00	2,806.00
Rolling %, Supplemental Grant	46.9600%	48.6100%	48.0100%	46.7600%	44.9000%	43.6400%	43.0200%
Rolling %, Concentration Grant	46.9600%	48.6100%	48.0100%	46.7600%	44.9000%	43.6400%	43.0200%
FUNDED ADA							
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	1,690.44	1,720.00	1,791.88	1,850.50	1,946.60	2,022.52	2,032.13
Grades 4-6	1,300.02	1,273.95	1,286.16	1,290.98	1,324.72	1,356.53	1,432.69
Grades 7-8	863.25	924.29	862.70	869.42	891.34	870.37	906.59
Grades 9-12	1,769.79	1,780.10	1,780.51	1,842.55	1,800.88	1,830.51	1,829.59
Total Adjusted Base Grant ADA	5,623.50	5,698.34	5,721.25	5,853.45	5,963.54	6,079.93	6,201.00
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-	-
Total Funded ADA	5623.50	5698.34	5721.25	5853.45	5963.54	6079.93	6201.00
ACTUAL ADA(Current Year Only)							
Grades TK-3	1,690.44	1,720.00	1,791.88	1,850.50	1,946.60	2,022.52	2,032.13
Grades 4-6	1,300.02	1,273.95	1,286.16	1,290.98	1,324.72	1,356.53	1,432.69
Grades 7-8	863.25	924.29	862.70	869.42	891.34	870.37	906.59
Grades 9-12	1,769.79	1,780.10	1,780.51	1,842.55	1,800.88	1,830.51	1,829.59
Total Actual ADA	5,623.50	5,698.34	5,721.25	5,853.45	5,963.54	6,079.93	6,201.00
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	-	-	-
Minimum Proportionality Percentage (MPP)							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 1,265,638	\$ 1,408,318	\$ 1,057,062	\$ 1,178,664	\$ 513,865	\$ 46,797	
Current year Minimum Proportionality Percentage (MPP)	3.25%	3.35%	2.34%	2.47%	1.03%	0.09%	

Cotati-Rohnert Park Unified (73882) - 2nd interim March 7, 2015

3/13/15

PROPOSITION 30 - EPA								
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.1229%	22.2354%	23.0000%	22.0000%	21.0000%	10.5000%	0.0000%
CALCULATE APPLICATION OF EPA								
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Adjusted Total Revenue Limit	30,259,766	29,877,319	30,274,939	30,396,658	31,099,029	31,683,930	32,302,304	32,945,541
CY Adjusted NSS Allowance		-	-	-	-	-	-	-
Total	30,259,766	29,877,319	30,274,939	30,396,658	31,099,029	31,683,930	32,302,304	32,945,541
Less Property Taxes/In-Lieu	16,214,006	19,530,881	16,448,219	15,816,474	16,121,970	16,431,190	16,763,008	17,074,244
Gross State Aid for Purposes of EPA	14,045,760	10,346,438	13,826,720	14,580,184	14,977,059	15,252,740	15,539,296	15,871,297
EPA Entitlement								
Proportionate Share*	6,510,843	6,310,968	6,731,746	6,991,231	6,841,786	6,653,625	3,391,742	-
Min EPA \$200/ADA	1,139,098	1,124,700	1,139,668	1,144,250	1,170,690	1,192,708	1,215,986	1,240,200
EPA Allocation	6,510,843	6,310,968	6,731,746	6,991,231	6,841,786	6,653,625	3,391,742	-
Application of EPA								
Phase-In Entitlement	30,259,766	36,653,060	40,695,661	43,929,359	46,675,855	49,350,299	50,991,480	51,980,325
Less Property Taxes/In-Lieu	16,214,006	19,530,881	16,448,219	15,816,474	16,121,970	16,431,190	16,763,008	17,074,244
Gross State Aid	14,045,760	17,122,179	24,247,442	28,112,885	30,553,885	32,919,109	34,228,472	34,906,081
Less EPA Allocation	6,510,843	6,310,968	6,731,746	6,991,231	6,841,786	6,653,625	3,391,742	-
Net State Aid	7,534,917	10,811,211	17,515,696	21,121,654	23,712,099	26,265,484	30,836,730	34,906,081
Minimum State Aid								
Adjusted Total Revenue Limit	30,259,766	29,877,262	30,274,882	30,396,601	31,098,970	31,683,871	32,302,242	32,945,479
2012-13 Deficited NSS Allowance	-	-	-	-	-	-	-	-
Less Property Taxes/In-Lieu	16,214,006	19,530,881	16,448,219	15,816,474	16,121,970	16,431,190	16,763,008	17,074,244
Less EPA Allocation	6,510,843	6,310,968	6,731,746	6,991,231	6,841,786	6,653,625	3,391,742	-
Revenue Limit Minimum State Aid	7,534,917	4,035,413	7,094,917	7,588,896	8,135,214	8,599,056	12,147,492	15,871,235
Categorical Minimum State Aid	5,185,127	5,185,127	5,185,127	5,185,127	5,185,127	5,185,127	5,185,127	5,185,127
Minimum State Aid Guarantee	12,720,044	9,220,540	12,280,044	12,774,023	13,320,341	13,784,183	17,332,619	21,056,362
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-	-	-	-
LCFF State Aid								
	12,720,044	10,811,211	17,515,696	21,121,654	23,712,099	26,265,484	30,836,730	34,906,081
EPA in Excess to LCFF Funding								
	-	-	-	-	0	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

Cotati-Rohnert Park Unified (73882) - 2nd interim March 7, 2015

3/13/15

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
COLA	1.57%	0.85%	1.58%	2.17%	2.43%	2.80%	2.60%
GAP Funding rate	12.00%	29.15%	32.19%	23.71%	26.43%	11.31%	1.00%
Estimated Property Taxes (with RDA)	20,034,967	17,153,519	16,521,424	16,851,852	17,188,889	17,532,667	17,883,320
Less In-Lieu transfer	\$ (504,086)	\$ (705,300)	\$ (704,950)	\$ (729,882)	\$ (757,699)	\$ (769,659)	\$ (809,076)
Total Local Revenue	\$ 19,530,881	\$ 16,448,219	\$ 15,816,474	\$ 16,121,970	\$ 16,431,190	\$ 16,763,008	\$ 17,074,244
Statewide 90th percentile rate	\$ 12,921.15	---	---	---	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
District Enrollment	5,788	5,868	5,978	6,117	6,230	6,352	6,478
COE Enrollment	93	42	40	40	40	40	40
Total Enrollment	5,881	5,910	6,018	6,157	6,270	6,392	6,518
District Unduplicated Pupil Count	2,720	2,852	2,798	2,746	2,677	2,729	2,786
COE Unduplicated Pupil Count	42	21	20	20	20	20	20
Total Unduplicated Pupil Count	2,762	2,873	2,818	2,766	2,697	2,749	2,806
	1-yr average	2-yr average	3-yr average	3-yr rolling average	3-yr rolling average	3-yr rolling average	3-yr rolling average
Straight Unduplicated Pupil Percentage	46.96%	48.61%	N/A	N/A	N/A	N/A	N/A
Unduplicated Pupil Percentage (%)	46.96%	48.61%	48.01%	46.76%	44.90%	43.64%	43.02%
		Alternate	Alternate				

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	2017-18	2018-19	2019-20
Grades TK-3	P-2 (Annual for SDC ext. year)	1,709.89	1,673.37	1,715.38	1,787.38	1,846.00	1,942.10	2,018.02	2,027.63
Grades 4-6		1,239.56	1,274.04	1,260.41	1,273.16	1,277.98	1,311.72	1,343.53	1,419.69
Grades 7-8		778.49	846.22	916.17	854.70	861.42	883.34	862.37	898.59
Grades 9-12		1,740.95	1,700.80	1,721.37	1,721.51	1,783.55	1,741.88	1,771.51	1,770.59
Ungraded (enter here OR in spans above)									

NPS, NPS-LCI, CDS:

TK-3	Annual	0.69	2.17	2.00	2.00	2.00	2.00	2.00
4-6		7.94	8.28	8.00	8.00	8.00	8.00	8.00
7-8		7.44	3.83	4.00	4.00	4.00	4.00	4.00
9-12		20.80	24.30	24.00	24.00	24.00	24.00	24.00

COE operated (Community School, Special Ed):

TK-3	P-2 / Annual	16.38	2.45	2.50	2.50	2.50	2.50	2.50
4-6		18.04	5.26	5.00	5.00	5.00	5.00	5.00
7-8		9.59	4.29	4.00	4.00	4.00	4.00	4.00
9-12		48.19	34.43	35.00	35.00	35.00	35.00	35.00

TOTAL		5,623.50	5,698.34	5,721.25	5,853.45	5,963.54	6,079.93	6,201.00
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CHARTER ADA ADJUSTMENT

ADA transfer from District to Charter between FY	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Grades TK-3							
Grades 4-6							
Grades 7-8							
Grades 9-12	10.67	2.00	2.00	2.00	2.00	2.00	2.00
	10.67	2.00	2.00	2.00	2.00	2.00	2.00

ADA transfer from Charter to District between FY

Grades TK-3							
Grades 4-6							
Grades 7-8							
Grades 9-12	2.86						

	2.86	-	-	-	-	-	-
Difference (if diff. < 0, no adj. to PY ADA)	7.81	2.00	2.00	2.00	2.00	2.00	2.00

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Cotati-Rohnert Park Unified (73882) - 2nd interim March 7, 2015

3/13/15

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	1,733.14	1,700.80	-	68.99	-	1,769.79
Ungraded	-	-	-	-	-	-
SUBTOTAL	5,461.08	5,494.43	-	-	-	-
		33.35				
Declining or Increasing ADA		Increase				
NSS	-	-	-	-	-	-
TOTAL ADA	5,461.08	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	1,715.38	-	4.62		1,720.00
Grades 4-6	1,274.04	1,260.41	-	13.54		1,273.95
Grades 7-8	846.22	916.17	-	8.12		924.29
Grades 9-12	1,698.80	1,721.37	-	58.73		1,780.10
SUBTOTAL	5,492.43	5,613.33	-	-		-
		120.90				
Declining or Increasing ADA		Increase				
NSS	-	-	-	-	-	-
TOTAL ADA	5,492.43	5,613.33	-	85.01		5,698.34
2015-16						
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,715.38	1,787.38	-	4.50		1,791.88
Grades 4-6	1,260.41	1,273.16	-	13.00		1,286.16
Grades 7-8	916.17	854.70	-	8.00		862.70
Grades 9-12	1,719.37	1,721.51	-	59.00		1,780.51
SUBTOTAL	5,611.33	5,636.75	-	-		-
		25.42				
Declining or Increasing ADA		Increase				
NSS	-	-	-	-	-	-
TOTAL ADA	5,611.33	5,636.75	-	84.50		5,721.25

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Cotati-Rohnert Park Unified (73882) - 2nd interim March 7, 2015

3/13/15

2016-17					
Grade Span	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	1,787.38	1,846.00	-	4.50	1,850.50
Grades 4-6	1,273.16	1,277.98	-	13.00	1,290.98
Grades 7-8	854.70	861.42	-	8.00	869.42
Grades 9-12	1,719.51	1,783.55	-	59.00	1,842.55
SUBTOTAL	5,634.75	5,768.95			
		134.20			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	5,634.75	5,768.95	-	84.50	5,853.45
2017-18					
Grade Span	2016-17 P2	2017-18 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	1,846.00	1,942.10	-	4.50	1,946.60
Grades 4-6	1,277.98	1,311.72	-	13.00	1,324.72
Grades 7-8	861.42	883.34	-	8.00	891.34
Grades 9-12	1,781.55	1,741.88	-	59.00	1,800.88
SUBTOTAL	5,766.95	5,879.04			
		112.09			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	5,766.95	5,879.04	-	84.50	5,963.54
2018-19					
Grade Span	2017-18 P2	2018-19 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	1,942.10	2,018.02	-	4.50	2,022.52
Grades 4-6	1,311.72	1,343.53	-	13.00	1,356.53
Grades 7-8	883.34	862.37	-	8.00	870.37
Grades 9-12	1,739.88	1,771.51	-	59.00	1,830.51
SUBTOTAL	5,877.04	5,995.43			
		118.39			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	5,877.04	5,995.43	-	84.50	6,079.93
2019-20					
Grade Span	2018-19 P2	2019-20 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	2,018.02	2,027.63	-	4.50	2,032.13
Grades 4-6	1,343.53	1,419.69	-	13.00	1,432.69
Grades 7-8	862.37	898.59	-	8.00	906.59
Grades 9-12	1,769.51	1,770.59	-	59.00	1,829.59
SUBTOTAL	5,993.43	6,116.50			
		123.07			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	5,993.43	6,116.50	-	84.50	6,201.00

LOCAL CONTROL FUNDING FORMULA**2013-14****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	-	14,194,506
Grades 4-6	1,300.02	7,056		663	-	10,034,464
Grades 7-8	863.25	7,266		682	-	6,861,476
Grades 9-12	1,769.79	8,419	219	811	-	16,723,243
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	5,623.50	42,097,117	1,611,463	4,105,110	-	47,813,690
Targeted Instructional Improvement Block Grant						502,003
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						48,315,693

ECONOMIC RECOVERY TARGET PAYMENT

1/8

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CALCULATE LCFF FLOOR

	12-13	13-14	
	Rate	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	-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			35,062,446

CALCULATE LCFF PHASE-IN ENTITLEMENT**2013/14**

LOCAL CONTROL FUNDING FORMULA TARGET	48,315,693
LOCAL CONTROL FUNDING FORMULA FLOOR	35,062,446
Applied Funding Formula: Floor or Target	FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)	13,253,247
Current Year Gap Funding	12.00% 1,590,614
ECONOMIC RECOVERY PAYMENT	-
LCFF Entitlement before Minimum State Aid provision	36,653,060

CALCULATE STATE AID

Transition Entitlement	36,653,060
Local Revenue (including RDA)	(19,530,881)
Gross State Aid	17,122,179

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

LOCAL CONTROL FUNDING FORMULA

2013-14

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	17,122,179
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Additional State Aid (Additional SA)

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LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	36,653,060
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CHANGE OVER PRIOR YEAR	3.41%	1,208,167
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LCFF Entitlement PER ADA	6,223	6,518
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PER ADA CHANGE OVER PRIOR YEAR	4.73%	295
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LCFF SOURCES INCLUDING EXCESS TAXES

	2012-13		Increase	2013-14
State Aid	19,230,887	-10.97%	(2,108,708)	17,122,179
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%	1,208,167	36,653,060

Cotati-Rohnert Park Unified						v16.1a
LOCAL CONTROL FUNDING						2014-15
CALCULATE LCFF TARGET						
						COLA 0.850%
Unduplicated as % of Enrollment	2 yr average		48.61%	48.61%		2014-15
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,720.00	7,011	729	752	-	14,607,070
Grades 4-6	1,273.95	7,116		692	-	9,946,769
Grades 7-8	924.29	7,328		712	-	7,431,687
Grades 9-12	1,780.10	8,491	221	847	-	17,015,941
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	5,698.34	43,012,374	1,647,282	4,341,811	-	49,001,467
Targeted Instructional Improvement						502,003
Home-to-School Transportation						-
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						49,503,470
ECONOMIC RECOVERY TARGET						1/4 -
CALCULATE LCFF FLOOR						
						12-13 14-15
						Rate ADA
Current year Funded ADA time				5,272.96	5,698.34	30,047,119
Current year Funded ADA time				39.98	5,698.34	227,820
Necessary Small School Allow						-
2012-13 Categoricals						5,185,127
2012-13 Charter Categorical						-
Less Fair Share Reduction						-
New charter: District PY rate				-	-	-
Beginning in 2014-15, prior y				\$ 282.85	5,698.34	1,611,775
LOCAL CONTROL FUNDING F						37,071,841
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2014/15
LOCAL CONTROL FUNDING F						49,503,470
LOCAL CONTROL FUNDING F						37,071,841
Applied Funding Formula: Floor						FLOOR
LCFF Need (LCFF Target less LCFF						12,431,629
Current Year Gap Funding					29.15%	3,623,820
ECONOMIC RECOVERY PAYMENT						-
LCFF Entitlement before Minimum						40,695,661
CALCULATE STATE AID						
Transition Entitlement						40,695,661
Local Revenue (including RDA)						(16,448,219)
Gross State Aid						24,247,442
CALCULATE MINIMUM STATE AID						
						12-13 Rate 14-15 ADA N/A
2012-13 RL/Charter Gen BG a				5,312.93	5,698.34	30,274,882
2012-13 NSS Allowance						-
Less Current Year Property Tax						(16,448,219)
Subtotal State Aid for Historic						13,826,663
Categorical funding from 201						5,185,127

Cotati-Rohnert Park Unified		v16.1a
LOCAL CONTROL FUNDING		2014-15
Charter Categorical Block Grant		-
Minimum State Aid Guarantee		19,011,790
CHARTER SCHOOL MINIMUM		
Local Control Funding Formula		-
Minimum State Aid plus Property Tax		-
Offset		-
Minimum State Aid Prior to COE		-
Total Minimum State Aid with		-
TOTAL STATE AID		24,247,442
Additional State Aid (Additional		-
LCFF Phase-In Entitlement (b)		40,695,661
CHANGE OVER PRIOR YEAR	11.03%	4,042,601
LCFF Entitlement PER ADA		7,142
PER ADA CHANGE OVER PRIOR	9.57%	624
LCFF SOURCES INCLUDING EX		
	Increase	2014-15
State Aid	41.61% 7,125,263	24,247,442
Property Taxes net of in-lieu	-15.78% (3,082,662)	16,448,219
Charter in-Lieu Taxes	0.00% -	-
LCFF pre COE, Choice, Supp	11.03% 4,042,601	40,695,661

LOCAL CONTROL FUNDING

2015-16

CALCULATE LCFF TARGET

					COLA	1.580%
Unduplicated as % of Enrollm	3 yr average			48.01%	48.01%	2015-16
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,791.88	7,122	741	755	-	15,442,431
Grades 4-6	1,286.16	7,228		694	-	10,189,001
Grades 7-8	862.70	7,444		715	-	7,038,573
Grades 9-12	1,780.51	8,625	224	850	-	17,268,598
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	5,721.25	43,836,971	1,726,617	4,375,016	-	49,938,604
Targeted Instructional Improv						502,003
Home-to-School Transportati						-
Small School District Bus Repl						-
LOCAL CONTROL FUNDING FC						50,440,607

ECONOMIC RECOVERY TARGE

3/8

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CALCULATE LCFF FLOOR

	12-13	15-16	
	Rate	ADA	
Current year Funded ADA tim	5,272.96	5,721.25	30,167,922
Current year Funded ADA tim	39.98	5,721.25	228,736
Necessary Small School Allow			-
2012-13 Categoricals			5,185,127
2012-13 Charter Categorical &			-
Less Fair Share Reduction			-
New charter: District PY rate	-	-	-
Beginning in 2014-15, prior y	\$ 918.79	5,721.25	5,256,627
LOCAL CONTROL FUNDING FC			40,838,412

CALCULATE LCFF PHASE-IN EM

	2015/16
LOCAL CONTROL FUNDING FC	50,440,607
LOCAL CONTROL FUNDING FC	40,838,412
Applied Funding Formula: Flo	FLOOR
LCFF Need (LCFF Target less LCFF)	9,602,195
Current Year Gap Funding	32.19% 3,090,947
ECONOMIC RECOVERY PAYM	-
LCFF Entitlement before Min	43,929,359

CALCULATE STATE AID

Transition Entitlement	43,929,359
Local Revenue (including RDA)	(15,816,474)
Gross State Aid	28,112,885

CALCULATE MINIMUM STATE

	12-13 Rate	15-16 ADA	N/A
2012-13 RL/Charter Gen BG a	5,312.93	5,721.25	30,396,601
2012-13 NSS Allowance			-
Less Current Year Property Ta			(15,816,474)
Subtotal State Aid for Historic			14,580,127
Categorical funding from 201			5,185,127

Cotati-Rohnert Park Unific			v16.1a
LOCAL CONTROL FUNDING			2015-16
Charter Categorical Block Gra			-
Minimum State Aid Guarante			19,765,254
CHARTER SCHOOL MINIMUM			
Local Control Funding Formul			-
Minimum State Aid plus Prop			-
Offset			-
Minimum State Aid Prior to O			-
Total Minimim State Aid with			-
TOTAL STATE AID			28,112,885
Additional State Aid (Additio			-
LCFF Phase-In Entitlement (be			43,929,359
CHANGE OVER PRIOR YEAR	7.95%	3,233,698	
LCFF Entitlement PER ADA			7,678
PER ADA CHANGE OVER PRIO	7.50%	536	
LCFF SOURCES INCLUDING EX			
		Increase	2015-16
State Aid	15.94%	3,865,443	28,112,885
Property Taxes net of in-lieu	-3.84%	(631,745)	15,816,474
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	7.95%	3,233,698	43,929,359

Cotati-Rohnert Park Unific						v16.1a
LOCAL CONTROL FUNDING						2016-17
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 2.170%
3 yr average						46.76% 46.76% 2016-17
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,850.50	7,277	757	751	-	16,257,271
Grades 4-6	1,290.98	7,385		691	-	10,425,496
Grades 7-8	869.42	7,606		711	-	7,231,238
Grades 9-12	1,842.55	8,812	229	846	-	18,216,397
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	5,853.45	45,849,336	1,822,773	4,458,295	-	52,130,404
Targeted Instructional Improv						502,003
Home-to-School Transportat						-
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						52,632,407
ECONOMIC RECOVERY TARG						1/2 -
CALCULATE LCFF FLOOR						
				12-13 Rate	16-17 ADA	
Current year Funded ADA tim				5,272.96	5,853.45	30,865,008
Current year Funded ADA tim				39.98	5,853.45	234,021
Necessary Small School Allow						-
2012-13 Categoricals						5,185,127
2012-13 Charter Categorical						-
Less Fair Share Reduction						-
New charter: District PY rate				-	-	-
Beginning in 2014-15, prior y				\$ 1,459.05	5,853.45	8,540,476
LOCAL CONTROL FUNDING F						44,824,632
CALCULATE LCFF PHASE-IN E						
						2016-17
LOCAL CONTROL FUNDING F						52,632,407
LOCAL CONTROL FUNDING F						44,824,632
Applied Funding Formula: Flo						FLOOR
LCFF Need (LCFF Target less LCFF						7,807,775
Current Year Gap Funding					23.71%	1,851,223
ECONOMIC RECOVERY PAYM						-
LCFF Entitlement before Mir						46,675,855
CALCULATE STATE AID						
Transition Entitlement						46,675,855
Local Revenue (including RDA)						(16,121,970)
Gross State Aid						30,553,885
CALCULATE MINIMUM STATE						
				12-13 Rate	16-17 ADA	N/A
2012-13 RL/Charter Gen BG a				5,312.93	5,853.45	31,098,970
2012-13 NSS Allowance						-
Less Current Year Property T						(16,121,970)
Subtotal State Aid for Histori						14,977,000
Categorical funding from 201						5,185,127

Cotati-Rohnert Park Unifie				v16.1a
LOCAL CONTROL FUNDING		2016-17		
Charter Categorical Block Grant				-
Minimum State Aid Guarantee				20,162,127
CHARTER SCHOOL MINIMUM				
Local Control Funding Formula				-
Minimum State Aid plus Property				-
Offset				-
Minimum State Aid Prior to COE				-
Total Minimum State Aid with				-
TOTAL STATE AID				30,553,885
Additional State Aid (Additional				-
LCFF Phase-In Entitlement (b)				46,675,855
CHANGE OVER PRIOR YEAR	6.25%	2,746,497		
LCFF Entitlement PER ADA				7,974
PER ADA CHANGE OVER PRIOR	3.86%	296		
LCFF SOURCES INCLUDING EX				
		Increase		2016-17
State Aid	8.68%	2,441,000		30,553,885
Property Taxes net of in-lieu	1.93%	305,496		16,121,970
Charter in-Lieu Taxes	0.00%	-		-
LCFF pre COE, Choice, Supp	6.25%	2,746,496		46,675,855

Cotati-Rohnert Park Unific						v16.1a
LOCAL CONTROL FUNDING						2017-18
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 2.430%
3 yr average						44.90% 44.90% 2017-18
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,946.60	7,454	775	739	-	17,457,039
Grades 4-6	1,324.72	7,564		679	-	10,919,994
Grades 7-8	891.34	7,791		700	-	7,568,040
Grades 9-12	1,800.88	9,026	235	832	-	18,175,630
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	5,963.54	47,729,311	1,931,822	4,459,570	-	54,120,703
Targeted Instructional Improv						502,003
Home-to-School Transportat						-
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						54,622,706
ECONOMIC RECOVERY TARG						5/8 -
CALCULATE LCFF FLOOR						
				12-13 Rate	17-18 ADA	
Current year Funded ADA tim				5,272.96	5,963.54	31,445,508
Current year Funded ADA tim				39.98	5,963.54	238,422
Necessary Small School Allow						-
2012-13 Categoricals						5,185,127
2012-13 Charter Categorical						-
Less Fair Share Reduction						-
New charter: District PY rate				-	-	-
Beginning in 2014-15, prior y				\$ 1,775.31	5,963.54	10,587,132
LOCAL CONTROL FUNDING F						47,456,189
CALCULATE LCFF PHASE-IN E						
						2017-18
LOCAL CONTROL FUNDING F						54,622,706
LOCAL CONTROL FUNDING F						47,456,189
Applied Funding Formula: Flo						FLOOR
LCFF Need (LCFF Target less LCFF						7,166,517
Current Year Gap Funding					26.43%	1,894,110
ECONOMIC RECOVERY PAYM						-
LCFF Entitlement before Mir						49,350,299
CALCULATE STATE AID						
Transition Entitlement						49,350,299
Local Revenue (including RDA)						(16,431,190)
Gross State Aid						32,919,109
CALCULATE MINIMUM STATE						
				12-13 Rate	17-18 ADA	N/A
2012-13 RL/Charter Gen BG a				5,312.93	5,963.54	31,683,871
2012-13 NSS Allowance						-
Less Current Year Property T						(16,431,190)
Subtotal State Aid for Histori						15,252,681
Categorical funding from 201						5,185,127

Cotati-Rohnert Park Unified			v16.1a
LOCAL CONTROL FUNDING		2017-18	
Charter Categorical Block Grant			-
Minimum State Aid Guarantee			20,437,808
CHARTER SCHOOL MINIMUM			
Local Control Funding Formula			-
Minimum State Aid plus Proposition			-
Offset			-
Minimum State Aid Prior to COE			-
Total Minimum State Aid with			-
TOTAL STATE AID			32,919,109
Additional State Aid (Additional			-
LCFF Phase-In Entitlement (b)			49,350,299
CHANGE OVER PRIOR YEAR	5.73%	2,674,444	
LCFF Entitlement PER ADA			8,275
PER ADA CHANGE OVER PRIOR	3.77%	301	
LCFF SOURCES INCLUDING EX			
		Increase	2017-18
State Aid	7.74%	2,365,224	32,919,109
Property Taxes net of in-lieu	1.92%	309,220	16,431,190
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	5.73%	2,674,444	49,350,299

Cotati-Rohnert Park Unified						v16.1a
LOCAL CONTROL FUNDING						2018-19
CALCULATE LCFF TARGET						
						COLA 2.800%
Unduplicated as % of Enrollment	3 yr average		43.64%	43.64%		2018-19
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	2,022.52	7,663	797	738	-	18,603,925
Grades 4-6	1,356.53	7,776		679	-	11,469,040
Grades 7-8	870.37	8,009		699	-	7,579,204
Grades 9-12	1,830.51	9,279	241	831	-	18,947,436
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	6,079.93	50,003,043	2,053,101	4,543,460	-	56,599,604
Targeted Instructional Improvement						502,003
Home-to-School Transportation						-
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						57,101,607
ECONOMIC RECOVERY TARGET						3/4 -
CALCULATE LCFF FLOOR						
						12-13 18-19
						Rate ADA
Current year Funded ADA time				5,272.96	6,079.93	32,059,228
Current year Funded ADA time				39.98	6,079.93	243,076
Necessary Small School Allow						-
2012-13 Categoricals						5,185,127
2012-13 Charter Categorical						-
Less Fair Share Reduction						-
New charter: District PY rate				-	-	-
Beginning in 2014-15, prior y				\$ 2,092.93	6,079.93	12,724,868
LOCAL CONTROL FUNDING F						50,212,299
CALCULATE LCFF PHASE-IN E						
						2018-19
LOCAL CONTROL FUNDING F						57,101,607
LOCAL CONTROL FUNDING F						50,212,299
Applied Funding Formula: FLo						FLOOR
LCFF Need (LCFF Target less LCFF						6,889,308
Current Year Gap Funding					11.31%	779,181
ECONOMIC RECOVERY PAYM						-
LCFF Entitlement before Mir						50,991,480
CALCULATE STATE AID						
Transition Entitlement						50,991,480
Local Revenue (including RDA)						(16,763,008)
Gross State Aid						34,228,472
CALCULATE MINIMUM STATE						
						12-13 Rate 18-19 ADA N/A
2012-13 RL/Charter Gen BG a				5,312.93	6,079.93	32,302,242
2012-13 NSS Allowance						-
Less Current Year Property Tax						(16,763,008)
Subtotal State Aid for Histori						15,539,234
Categorical funding from 201						5,185,127

Cotati-Rohnert Park Unified				v16.1a
LOCAL CONTROL FUNDING		2018-19		
Charter Categorical Block Grant				-
Minimum State Aid Guarantee				20,724,361
CHARTER SCHOOL MINIMUM				
Local Control Funding Formula				-
Minimum State Aid plus Property Taxes				-
Offset				-
Minimum State Aid Prior to COE				-
Total Minimum State Aid with Offset				-
TOTAL STATE AID				34,228,472
Additional State Aid (Additional State Aid)				-
LCFF Phase-In Entitlement (b)(1)				50,991,480
CHANGE OVER PRIOR YEAR	3.33%	1,641,180		
LCFF Entitlement PER ADA				8,387
PER ADA CHANGE OVER PRIOR YEAR	1.35%	112		
LCFF SOURCES INCLUDING EXCESS REVENUE				
		Increase		2018-19
State Aid	3.98%	1,309,363		34,228,472
Property Taxes net of in-lieu	2.02%	331,818		16,763,008
Charter in-Lieu Taxes	0.00%	-		-
LCFF pre COE, Choice, Supplemental	3.33%	1,641,181		50,991,480

Cotati-Rohnert Park Unific						v16.1a
LOCAL CONTROL FUNDING						2019-20
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 2.600%
3 yr average						43.02% 43.02% 2019-20
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	2,032.13	7,862	818	747	-	19,156,538
Grades 4-6	1,432.69	7,978		686	-	12,413,438
Grades 7-8	906.59	8,217		707	-	8,090,401
Grades 9-12	1,829.59	9,520	248	840	-	19,409,093
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	6,201.00	52,273,754	2,116,020	4,679,696	-	59,069,470
Targeted Instructional Improv						502,003
Home-to-School Transportat						-
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						59,571,473
ECONOMIC RECOVERY TARG						7/8 -
CALCULATE LCFF FLOOR						
				12-13 Rate	19-20 ADA	
Current year Funded ADA tim				5,272.96	6,201.00	32,697,625
Current year Funded ADA tim				39.98	6,201.00	247,916
Necessary Small School Allow						-
2012-13 Categoricals						5,185,127
2012-13 Charter Categorical						-
Less Fair Share Reduction						-
New charter: District PY rate				-	-	-
Beginning in 2014-15, prior y				\$ 2,221.09	6,201.00	13,772,979
LOCAL CONTROL FUNDING F						51,903,647
CALCULATE LCFF PHASE-IN E						
						2019-20
LOCAL CONTROL FUNDING F						59,571,473
LOCAL CONTROL FUNDING F						51,903,647
Applied Funding Formula: Flo						FLOOR
LCFF Need (LCFF Target less LCFF						7,667,826
Current Year Gap Funding					1.00%	76,678
ECONOMIC RECOVERY PAYM						-
LCFF Entitlement before Mir						51,980,325
CALCULATE STATE AID						
Transition Entitlement						51,980,325
Local Revenue (including RDA)						(17,074,244)
Gross State Aid						34,906,081
CALCULATE MINIMUM STATE						
				12-13 Rate	19-20 ADA	N/A
2012-13 RL/Charter Gen BG a				5,312.93	6,201.00	32,945,479
2012-13 NSS Allowance						-
Less Current Year Property T						(17,074,244)
Subtotal State Aid for Histori						15,871,235
Categorical funding from 201						5,185,127

Cotati-Rohnert Park Unified				v16.1a
LOCAL CONTROL FUNDING		2019-20		
Charter Categorical Block Grant				-
Minimum State Aid Guarantee				21,056,362
CHARTER SCHOOL MINIMUM				-
Local Control Funding Formula				-
Minimum State Aid plus Proposition				-
Offset				-
Minimum State Aid Prior to COE				-
Total Minimum State Aid with				-
TOTAL STATE AID				34,906,081
Additional State Aid (Additional				-
LCFF Phase-In Entitlement (b)				51,980,325
CHANGE OVER PRIOR YEAR	1.94%	988,846		
LCFF Entitlement PER ADA				8,383
PER ADA CHANGE OVER PRIOR	-0.05%	(4)		
LCFF SOURCES INCLUDING EX				
		Increase		2019-20
State Aid	1.98%	677,609		34,906,081
Property Taxes net of in-lieu	1.86%	311,236		17,074,244
Charter in-Lieu Taxes	0.00%	-		-
LCFF pre COE, Choice, Supp	1.94%	988,845		51,980,325

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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2014-15)	5,682.17	5,698.34	0.3%	Met
1st Subsequent Year (2015-16)	5,805.60	5,721.25	-1.5%	Met
2nd Subsequent Year (2016-17)	5,940.18	5,853.45	-1.5%	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 first interim projections 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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2014-15)	5,877	5,868	-0.2%	Met
1st Subsequent Year (2015-16)	6,002	5,978	-0.4%	Met
2nd Subsequent Year (2016-17)	6,141	6,117	-0.4%	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 first interim projections 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. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	CBEDS Actual (Form 01CSI, Item 3A)	
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	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2014-15)	5,652	5,868	96.3%	Not Met
1st Subsequent Year (2015-16)	5,675	5,978	94.9%	Met
2nd Subsequent Year (2016-17)	5,807	6,117	94.9%	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 District is using various attendance improvement tools such as automated truancy letters. The effectiveness is shown in the ADA trend shown in criterion 3a above. Actual P-1 ADA was 5,685.46. We applied the historic P-2 to P-1 ratio of 99% over the last 7 years which gives the estimate of 5,652. We believe this is a realistic estimate.

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 first interim projections.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2014-15)	41,197,759.00	41,400,961.00	0.5%	Met
1st Subsequent Year (2015-16)	42,928,524.00	44,901,817.00	4.6%	Not Met
2nd Subsequent Year (2016-17)	45,511,553.00	47,692,600.00	4.8%	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 first interim projections 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)

The District uses the FCMAT LCFF calculator to project revenue. At second interim we used the new Department of Finance gap funding percentages that are based on the Governor's budget proposal. These are so much higher than the conservative rates used at first interim that the standard is not met.

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 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	34,822,796.00	40,163,503.02	86.7%	Met
1st Subsequent Year (2015-16)	36,449,844.00	41,367,068.00	88.1%	Met
2nd Subsequent Year (2016-17)	38,425,776.00	43,262,671.00	88.8%	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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second 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)	2,356,293.00	2,484,224.00	5.4%	Yes
1st Subsequent Year (2015-16)	2,135,809.00	2,220,451.00	4.0%	No
2nd Subsequent Year (2016-17)	2,119,347.00	2,240,451.00	5.7%	Yes

Explanation:
(required if Yes)

Revenue estimates have been updated since first interim based on new information from the SELPA and the state. IDEA revenue has increased \$63,021 and MAA funding has increased \$42,917. Without these increases the standard would be met. In 2016-17 we have removed the sequestration cut projected at first interim in reliance on guidance from School Services and BASC.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	2,768,127.00	2,907,380.00	5.0%	No
1st Subsequent Year (2015-16)	2,359,137.00	3,363,494.00	42.6%	Yes
2nd Subsequent Year (2016-17)	2,386,951.00	2,403,783.00	0.7%	No

Explanation:
(required if Yes)

The Governor's budget proposal for 2015-16 includes a one-time payment for prior year mandated cost claims. The district share is estimated to be \$987,000.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	5,146,942.67	5,899,410.23	14.6%	Yes
1st Subsequent Year (2015-16)	4,087,725.00	5,042,611.00	23.4%	Yes
2nd Subsequent Year (2016-17)	3,746,092.00	4,699,118.00	25.4%	Yes

Explanation:
(required if Yes)

The Sonoma SELPA has adopted a new funding allocation model and the District has transferred approximately 40 students formerly in county programs to district programs. These two changes have increased local revenue by nearly \$868,000. The increase is projected to continue in the later years. Without this change the standard would be met.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	1,609,799.57	1,767,913.05	9.8%	Yes
1st Subsequent Year (2015-16)	1,617,604.00	829,949.00	-48.7%	Yes
2nd Subsequent Year (2016-17)	1,622,464.00	854,573.00	-47.3%	Yes

Explanation:
(required if Yes)

The increase in 2014-15 reflects the expenditures of grants and donations that are budgeted as the funds are received. The decrease in 2015-16 and 2016-17 represents the reallocation of the increased contribution to RRMA to capital equipment and staff costs.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	9,298,919.30	9,790,537.55	5.3%	Yes
1st Subsequent Year (2015-16)	10,083,030.00	9,797,402.00	-2.8%	No
2nd Subsequent Year (2016-17)	9,987,030.00	9,931,838.00	-0.6%	No

Explanation:
(required if Yes)

The increase in 2014-15 represents increased costs of special education NPS and NPA services, increased legal fees, and a feasibility study for extending the current parcel tax.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	10,271,362.67	11,291,014.23	9.9%	Not Met
1st Subsequent Year (2015-16)	8,582,671.00	10,626,556.00	23.8%	Not Met
2nd Subsequent Year (2016-17)	8,252,390.00	9,343,352.00	13.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	10,908,718.87	11,558,450.60	6.0%	Not Met
1st Subsequent Year (2015-16)	11,700,634.00	10,627,351.00	-9.2%	Not Met
2nd Subsequent Year (2016-17)	11,609,494.00	10,786,411.00	-7.1%	Not 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 first interim projections 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)

Revenue estimates have been updated since first interim based on new information from the SELPA and the state. IDEA revenue has increased \$63,021 and MAA funding has increased \$42,917. Without these increases the standard would be met. In 2016-17 we have removed the sequestration cut projected at first interim in reliance on guidance from School Services and BASC.

Explanation:

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

The Governor's budget proposal for 2015-16 includes a one-time payment for prior year mandated cost claims. The district share is estimated to be \$987,000.

Explanation:

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

The Sonoma SELPA has adopted a new funding allocation model and the District has transferred approximately 40 students formerly in county programs to district programs. These two changes have increased local revenue by nearly \$868,000. The increase is projected to continue in the later years. Without this change the standard would be met.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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:

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

The increase in 2014-15 reflects the expenditures of grants and donations that are budgeted as the funds are received. The decrease in 2015-16 and 2016-17 represents the reallocation of the increased contribution to RRMA to capital equipment and staff costs.

Explanation:

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

The increase in 2014-15 represents increased costs of special education NPS and NPA services, increased legal fees, and a feasibility study for extending the current parcel tax.

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 and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	505,879.22	935,750.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		932,000.00	

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)	2.4%	3.0%	3.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.8%	1.0%	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)	(242,529.02)	40,163,503.02	0.6%	Met
1st Subsequent Year (2015-16)	978,710.00	41,367,068.00	N/A	Met
2nd Subsequent Year (2016-17)	(164,093.00)	43,262,671.00	0.4%	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.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2014-15)		953,407.45	Met
1st Subsequent Year (2015-16)		1,598,277.45	Met
2nd Subsequent Year (2016-17)		1,599,205.45	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.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2014-15)		3,631,241.00	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)	5,652	5,675	5,807
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):

Yes

	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		

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 011, objects 1000-7999) (Form MYPI, Line B11)	53,750,018.60	55,055,015.00	57,162,249.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	53,750,018.60	55,055,015.00	57,162,249.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,612,500.56	1,651,650.45	1,714,867.47
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)	1,612,500.56	1,651,650.45	1,714,867.47

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)	435,703.42	800,000.00	875,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	14,413.42	75,320.42
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	858,200.00	861,400.00
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)	1,290,896.44	1,672,613.42	1,811,720.42
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.40%	3.04%	3.17%
District's Reserve Standard (Section 10B, Line 7):	1,612,500.56	1,651,650.45	1,714,867.47
Status:	Not 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 NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The State's calculations at P-1 show that the District will receive \$8.8 million less than the LCFF revenue target in 2014-15, following years of funding cuts that have depleted reserves. The District has chosen to invest in programs to attract students and increase student achievement, resulting in the reserve standard not being met. With the Governor's proposal to increase funding in future years, the District will be able to restore its reserves.

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 first interim projections 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 first interim projections 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 was repaid when property taxes were received in December. The District expects to borrow from the Special Reserve Fund in May, which should be repaid when the apportionment and EPA funds are received in June. 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second 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 Second 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(4,276,214.00)	(4,276,570.00)	0.0%	356.00	Met
1st Subsequent Year (2015-16)	(6,145,000.00)	(5,968,522.00)	-2.9%	(176,478.00)	Met
2nd Subsequent Year (2016-17)	(6,880,000.00)	(6,660,760.00)	-3.2%	(219,240.00)	Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	562,000.00	565,750.00	0.7%	3,750.00	Met
1st Subsequent Year (2015-16)	512,000.00	515,000.00	0.6%	3,000.00	Met
2nd Subsequent Year (2016-17)	512,000.00	515,000.00	0.6%	3,000.00	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 first interim projections 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. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections 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 first interim projections that may impact the general fund operational budget.

Project Information:
(required if 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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)

First Interim (Form 01CSI, Item S7A)	Second Interim
10,614,153.00	10,614,153.00
10,614,153.00	10,614,153.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jul 01, 2013	Jul 01, 2013

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

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)

First Interim (Form 01CSI, Item S7A)	Second 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)

1,196,356.00	1,198,497.00
821,125.00	821,125.00
589,902.00	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)

1,196,356.00	1,196,356.00
821,125.00	821,125.00
589,902.00	589,902.00

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

103	103
76	76
53	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second 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)

First Interim (Form 01CSI, Item S7B)	Second 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 first interim projections, 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 first interim projections?

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	307.0	310.0	314.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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

205,957

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
5,317,969	5,849,766	6,434,742
85.0%	85.0%	85.0%
8.7%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections 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)
Yes	Yes	Yes

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)
No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

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

If No, continue with section S8B.

No

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	130.6	131.6	133.6

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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

46,970

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
1,999,707	2,199,678	2,419,645
85.0%	85.0%	85.0%
8.7%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim 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:

--

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
	62,133	63,600
		2.4%

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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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 first interim projections?

Yes

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	30.8	30.8	30.8

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

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

35,243

4. Amount included for any tentative salary schedule increases

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

--	--

**Management/Supervisor/Confidential
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)

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

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

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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)

No

- A2.** Is the system of personnel position control independent from the payroll system?

No

- A3.** Is enrollment decreasing in both the prior and current fiscal years?

No

- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

- 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?

No

- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

- A7.** Is the district's financial system independent of the county office system?

No

- 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.)

No

- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of School District Second 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)	1,153,985	(1,141,693)	(2,839,619)	(3,051,610)	2,750,623	505,627		
B. REVENUES															
Principal Apportionment/LCFF	8011	859,965	859,965	1,547,938	1,547,938	1,547,938	1,547,938	1,547,938	1,428,301	1,428,301	1,428,301	1,428,301	1,428,301	914,571	17,515,696
Education Protection Acct (EPA)	8012			1,640,421			1,640,421			1,811,829			1,639,075		6,731,746
Special Ed Prop. Taxes	8097								314,485			314,485			628,970
Property Taxes	802x-804x	-		-			9,604,815	87,174	204,139			7,500,000	1,253,662	#####	17,153,519
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)	(76,299)	(76,299)	(76,299)	(76,298)		(705,369)
Federal Revenue	8100-8299	7,752	595	213,428	154,321	4,915	187,482	98,180	125,900	176,048	1,500	36,500	599,649	877,954	2,484,224
Other State Revenue	8300-8599		5,805	219,375	42,349	536,436	-	201,827	349,650	121,414	434,000	-	4,195	992,329	2,907,380
Measure D Parcel Tax Revenue	8621						667,619	(89)	(45)		535,000		13,243		1,215,728
Other Local Revenue	8600-8792	29,269		394,452	415,415	318,060	426,658	391,257	469,504	458,716	439,246	418,359	472,571	450,000	4,683,507
Interfund Transfer In, Fd 40	8919												565,750		565,750
TOTAL REVENUES		808,756	836,334	3,955,552	2,098,340	2,367,307	14,034,891	2,286,245	2,851,892	3,920,009	10,576,233	1,806,861	5,900,148	1,738,583	53,181,152
C. EXPENDITURES															
Certificated Salaries	1000-1999	245,794	2,019,661	2,078,035	2,070,073	2,134,226	2,098,115	2,068,869	2,108,526	2,130,000	2,068,000	2,140,000	460,452	31,115	21,652,866
Classified Salaries	2000-2999	212,674	452,803	487,081	482,430	482,246	480,802	457,417	468,113	452,000	462,000	462,000	472,978	125,947	5,498,491
Employee Benefits	3000-3999	301,638	1,110,796	1,221,697	1,291,048	1,289,231	1,287,326	1,281,135	1,286,629	1,260,000	1,245,000	1,240,000	436,104	148,382	13,398,986
Books and Supplies	4000-4999	16,164	172,830	153,680	233,941	56,967	191,261	108,156	177,756	100,000	50,000	40,000	60,000	52,462	1,413,216
Svcs/Other Oper Exps	5000-5999	753,681	623,601	770,064	796,949	889,484	969,194	740,916	749,929	600,000	800,000	630,000	685,000	500,141	9,508,958
Capital Outlay	6000-6999	-					7,346	(200)			59,000	49,857			116,003
Other Outgo	7000-7999	182,800	254,172	260,543	(914)	113,904	(1,264)	140,099	59,271	90,000	90,000	90,000	40,000	67,307	1,385,919
TOTAL EXPENDITURES		1,712,751	4,633,863	4,971,100	4,873,529	4,966,058	5,032,780	4,796,390	4,850,225	4,632,000	4,774,000	4,651,857	2,154,534	925,354	52,974,440
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		(956,194)		(31,936)	(346,807)	(641,818)	(214,467)	(300,407)	(500,000)	-				(2,991,629)
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)	(962,448)	(150,000)	(104,530)	(346,807)	(641,818)	(214,467)	(300,407)	(500,000)	-	-	20,000		(3,281,866)
CHANGES IN LIABILITIES: (INCREASE)															
D-2 DECREASE															
Accounts Payable/															
Payroll/Due to Govt	9500-9599	2,051,944		213,531	355,836										2,621,311
Due to Other Funds	9610		3,344			4,394							-		7,739
Temporary Loans-Interfund	9615	637,500				(639,225)	639,225					(600,000)	600,000		637,500
Temporary Loans-SCOE	9640														-
Deferred Revenue	9650-9659														-
TOTAL CHANGE IN LIABILITIES		2,689,444	3,344	213,531	355,836	(634,831)	639,225	-	-	-	-	(600,000)	600,000		3,266,550
D-3 AUDIT ADJUSTMENTS	97xx														-
NET INCREASE (DECREASE) IN CASH FROM CHANGES IN ASSETS, LIABILITIES AND AUDIT ADJUSTMENTS		(2,608,055)	959,103	(63,531)	(251,306)	981,638	2,593	214,467	300,407	500,000	-	600,000	(620,000)		15,316
NET CHANGE IN CASH: INCREASE (DECREASE)		(3,512,050)	(2,838,426)	(1,079,078)	(3,026,494)	(1,617,114)	9,004,704	(2,295,678)	(1,697,926)	(211,991)	5,802,233	(2,244,996)	3,125,614		(591,202)
F-1 CASH BALANCE AT MONTH-END		710,393	(2,128,033)	(3,207,111)	(6,233,606)	(7,850,719)	1,153,985	(1,141,693)	(2,839,619)	(3,051,610)	2,750,623	505,627	3,631,241		
F-2 CASH BALANCE AT YEAR-END															3,631,241
Cumulative Temporary Loans Due to Others		-	-	-	-	(639,225)	-	-	-	-	-	(600,000)	-		-
Est. Max. Loan from County Treasurer thru 4-27-15						9,000,000				9,000,000					
Cumulative Temporary Interfund Loans		-	-	-	-	(639,225)	-	-	-	-	-	(600,000)	-		-
Cumulative Temporary SCOE Loan		-	-	-	-	-	-	-	-	-	-	-	-		-

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

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), through January the District was charged for services on the same basis as in 2013-14, resulting in 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. The SELPA began to return the excess payments beginning in February and will repay the remainder through the rest of the year following the principal apportionment schedule.

The District has arranged to borrow up to \$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 Governor's budget proposal for 2015-16 calls for the end of the cross-year deferrals beginning in June 2015. Accordingly, the June to July deferral that has been in place for a number of years has been removed from the accompanying cash flow. We project that elimination of the deferrals will give the District a substantial positive cash balance at year-end without any interfund or third party loans.

The projections show that the District will be able to borrow from the District's Special Reserve for Other Than Capital Outlay Fund (Fund 17) if necessary to maintain a positive cash balance, as required by law, after April 27, 2015 and before State funds are received in late June. We have included the calculation of the amount that can be borrowed from the Special Reserve Fund.

Cotati-Rohnert Park USD
Cash Available in Fund 17 for General Fund Borrowing
Projected as of March 13, 2015

This calculation shows that the Special Reserve fund will have enough cash to meet the general funds borrowing needs.
We prefer not to borrow from the bond fund if it's not necessary.

Fund	Title	Actual 03/13/15 Cash Balance = Maximum Loan	Highest Cash Balance During Year	75% Loan Limit	Maximum Estimated Loan	Planned Internal Loan	Cash Balance After Loans	Loan Timing
01	General Fund as of 5/31/15	(94,373)				(600,000)	505,627	* May
	Funds Available to Borrow							
17	Special Reserve for other than Capital Outlay	853,097	853,097	639,822	639,822	600,000	253,097	May
	Combined District cash	758,724					758,724	

General fund normally borrows to maintain a cash balance of \$500,000.
Balance targets for other funds vary depending on anticipated activity.

- * Current cash projections show the general fund may need to borrow from other funds in May.
The June apportionment and EPA funds should enable the general fund to repay the loan prior to June 30.

Note: Per Ed Code (see below), the 75% loan limit is based on the highest balance in the fund during the year, not the balance on June 30.

Education Code 42603 Temporary borrowing between funds

The governing board of any school district may direct that moneys held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations. The transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account. Amounts transferred shall be repaid either in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year. Borrowing shall occur only when the fund or account receiving the money will earn sufficient income, during the current fiscal year, to repay the amount transferred. No more than 75 percent of the maximum of moneys held in any fund or account during a current fiscal year may be transferred.

SECTION IX.

MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTIONS
2014-15 SECOND INTERIM

DISTRICT ASSUMPTIONS

The District used the most current version of the LCFF Calculator Universal Assumptions as the basis for the Multi-Year Projections. Version 16.1a includes the following rates calculated by the Department of Finance:

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Statutory COLA	0.85%	1.58%	2.17%
LCFF Gap Funding %	29.15%	32.19%	23.71%

The District also used the following figures from the School Services of California Dartboard, 2015-16 Governor's Proposed State Budget version:

Lottery-Unrestricted	\$128.00	\$128.00	\$128.00
Lottery-Restricted	\$ 34.00	\$ 34.00	\$ 34.00
Interest Rate	2.20%	2.50%	2.80%
Consumer Price Index	1.80%	2.50%	2.50%
CalSTRS Employer Rate	8.88%	10.73%	12.58%
CalPERS Employer Rate	11.77%	12.60%	15.00%

PROJECTED ENROLLMENT:

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
District enrollment	5,868	5,978	6,117
County enrollment	<u>42</u>	<u>40</u>	<u>40</u>
Total projected enrollment	5,910	6,018	6,157
Increase over prior year	N/A	108	139

County enrollment consists of students in county-operated special education programs.

District enrollment projections are based on a conservative cohort analysis. The enrollment increase in 2015-16 reflects a large kindergarten cohort due to a larger number of births in the district in 2010. The expansion of Technology High School is projected to increase enrollment in 11th grade in 2015-16 and 12th grade in 2016-17 as more students are applying from outside the District. The expansion of the middle school expeditionary learning program is having a similar positive impact on total enrollment. The projections do not include possible increases due to the new housing within the District's boundaries. We still expect occupancy of new homes to begin by December 2015, but these students would not be included in the official enrollment count until October 2016.

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 2014-15 through 2016-17.

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Projected P-2 ADA	5,652	5,675	5,807
County ADA	<u>46</u>	<u>46</u>	<u>46</u>
Total ADA	5,698	5,721	5,853
 Total Funded ADA	 5,698	 5,721	 5,853

REVENUE:

LCFF Funding:

Each year the State funds a percentage of the gap between prior year funding and the calculated target.

	2014-15	2015-16	2016-17
DOF Estimated Gap Funding	29.15%	32.19%	23.71%
Projected Unduplicated %	48.61%	48.01%	46.76%

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. In 2015-16 the unduplicated count percentage used in the Supplemental Grant calculation will be the average of the 2014-15 and 2015-16 unduplicated figures. Beginning in 2016-17, the unduplicated count factor will be a three-year rolling average based on the current year and two prior years.

For Supplemental Grant funds, ADA at each grade level is multiplied by the unduplicated count percentage and then multiplied by 20% of the base grant for that grade level. The result is added on to the base grant the

District receives. These funds are to be spent on expanded services for the unduplicated count students.

For Concentration Grant funds, districts receive an addition of 50% of the base grade level grants for the percentage that the unduplicated count is above 55% of total enrollment. Our unduplicated count is well below the 55% threshold so we do not project receipt of any Concentration Grant funds in the foreseeable future.

We anticipate that as future housing developments are occupied, the district unduplicated count percentage will be reduced over time.

Federal Revenue:

All Federal Revenue is based on 2014-15 estimated allocations as currently reported by the State. In 2014-15 Federal Revenue includes carryover of \$77,954 in Title I funds and \$68,000 in Title III funds. Because these are federal resources subject to deferral at year end, this carryover is shown as an increase to revenue in 2014-15. No carryover is projected in 2015-16 or 2016-17.

Other State Revenue:

Other State Revenue is based on 2014-15 allocations as currently reported by the State 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 2014-15, the State has funded \$370,394 to pay prior year mandated costs claims.

The Governor's January budget proposal for 2015-16 includes more funds to offset prior year mandated cost claims. The District share of these funds is projected to be an estimated \$987,000. The District plans to use the majority of these funds to restore the required 3% Reserve for Economic Uncertainties.

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), with 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 has budgeted increased special education revenues based on the most recent estimates calculated by the SELPA.

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 \$565,750 transfer in 2014-15 includes the accumulated fund balance in fund 40. The amounts projected for 2015-16 and 2016-17 have been reduced to \$515,000 per year.

Using the flexibility provisions of the State Budget Act, the District 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 \$1.1 million each in 2015-16 and 2016-17.

EXPENDITURES:

Salaries: 2014-15 is based on the following general fund FTEs and actual step and column advances:

Certificated	307.55
Classified	131.96
Management & Confidential	<u>30.80</u>
Total	470.31

2015-16 and 2016-17 include estimated step and column increases 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.

Unrestricted certificated salaries reflect three additional teaching positions in 2015-16 and four in 2016-17 to accommodate expected enrollment growth. Restricted certificated salaries show a reduction of \$83,830 in one-time funds used for staff development for course planning in 2014-15.

Unrestricted classified salaries in 2016-17 project the restoration of two elementary school night custodians. For restricted classified salaries, we project restoring one maintenance position in 2015-16 to be funded by the required increase in the RRMA contribution.

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

CalSTRS	8.88%
CalPERS	11.771%
Medicare	1.450%
OASDI	6.200 %
SUI	0.050%
Workers' Comp	3.73%

The LCFF has eliminated PERS reduction.

Both CalSTRS and CalPERS rates will rise in the future. We have used the following announced rates in the Multi-Year Projections:

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
CalSTRS	8.88%	10.73%	12.58%
CalPERS	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. The projections assume ten new retirees eligible for District-paid medical coverage in each of 2015-16 and 2016-17.

Supplies: All projected years' supply allocations are based on the current year, after removing carryover and expiring programs and grants. Beginning 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 have been decreased. Beginning in 2015-16 and ongoing, increases are projected for RRMA expenditures to repair and maintain the district's facilities.
Capital Outlay:	General fund capital expenditures have been very limited due to funding constraints for many years. In 2014-15, the budget has been increased in order to begin replacing decades-old maintenance and grounds equipment. Further increases are projected for 2015-16 with a return to a more typical replacement cycle beginning in 2016-17.
Other Outgo & Transfers Out:	<p>Under current law, 2014-15 is the last year of transportation funding for joint powers agencies such as the District's provider, West County Transportation Agency. The agency's director has informed JPA members that he expects the legislature to make this funding ongoing. If that is not the case, the District will lose approximately \$405,000 in annual funding beginning in 2015-16. The District would need to consider reducing home-to-school transportation or reduce other expenditures to cover the required increase in contribution.</p> <p>Due largely to high labor costs along with the loss of a major vended meals account, the District's food service program no longer has funds available to pay indirect costs so they have been eliminated from all projection years. A very few restricted categorical programs still transfer indirect costs to the unrestricted general fund.</p>
Restricted Ending Balance:	With the increase in the RRMA contribution discussed above, the District projects that it will be able to start accumulating a restricted fund balance for future deferred maintenance projects. Current law does not allow the District to transfer part of the RRMA contribution to a separate deferred maintenance fund as was done in the past.
Assigned Budget Stabilization Reserve:	There are significant uncertainties about key assumptions used in these projections, including future transportation funding as described above, the possibility of increases or decreases to the gap funding and/or one-time mandated cost backlog payment, projected enrollment and future health premium increases. Accordingly, it is prudent to establish a Budget Stabilization Reserve to address the risk of budget reductions. The multi-year projection includes a reserve of \$600,000 in 2015-16 and \$300,000 in 2016-17 for this purpose, shown as "Assigned" on the forms.

Summary: The District's projected budget does not meet the required 3% economic uncertainty reserve in 2014-15. According to the Local Control Funding Formula Funding Snapshot published by the California Department of Education, District LCFF funding for 2014-15 is \$8,864,345 below the target. That entitlement goal would bring us back to district funding levels comparable to 2007-08. As the gap in funding is closed, the fiscal health of the district improves. Both 2015-16 and 2016-17 projections include year-end reserves of over 3%.

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 sufficient allocations for the following issues:

- 1) Acquisition of instructional materials as the state adopts new materials to support the Common Core State standards
- 2) Professional development to improve instruction, including ongoing support needed for the Common Core State standards
- 3) Funding deferred maintenance projects
- 4) Restoration of staffing for maintenance, custodial and district office clerical staff
- 5) Ongoing replacement program for technology
- 6) Future negotiated salary increases
- 7) Funding of GASB 45 retiree medical liability—most recently estimated at \$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 within 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 Prop. 39 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	41,324,562.00	7.83%	44,558,329.00	6.16%	47,304,825.00
2. Federal Revenues	8100-8299	2,484,224.00	-10.62%	2,220,451.00	0.90%	2,240,451.00
3. Other State Revenues	8300-8599	2,907,380.00	15.69%	3,363,494.00	-28.53%	2,403,783.00
4. Other Local Revenues	8600-8799	5,899,410.23	-14.52%	5,042,611.00	-6.81%	4,699,118.00
5. Other Financing Sources						
a. Transfers In	8900-8929	565,750.00	-8.97%	515,000.00	0.00%	515,000.00
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)		53,181,326.23	4.74%	55,699,885.00	2.63%	57,163,177.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,648,316.00		22,041,748.00
b. Step & Column Adjustment				313,901.00		319,608.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				79,531.00		204,424.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,648,316.00	1.82%	22,041,748.00	2.38%	22,565,780.00
2. Classified Salaries						
a. Base Salaries				5,498,491.00		5,628,334.00
b. Step & Column Adjustment				62,133.00		63,600.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				67,710.00		57,188.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,498,491.00	2.36%	5,628,334.00	2.15%	5,749,122.00
3. Employee Benefits	3000-3999	13,399,798.00	9.98%	14,736,791.00	10.84%	16,334,442.00
4. Books and Supplies	4000-4999	1,767,913.05	-53.05%	829,949.00	2.97%	854,573.00
5. Services and Other Operating Expenditures	5000-5999	9,790,537.55	0.07%	9,797,402.00	1.37%	9,931,838.00
6. Capital Outlay	6000-6999	137,150.00	235.40%	460,000.00	-67.39%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,507,813.00	3.51%	1,560,791.00	1.01%	1,576,494.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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)		53,750,018.60	2.43%	55,055,015.00	3.83%	57,162,249.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(568,692.37)		644,870.00		928.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,522,099.82		953,407.45		1,598,277.45
2. Ending Fund Balance (Sum lines C and D1)		953,407.45		1,598,277.45		1,599,205.45
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	512,704.03		178,864.03		343,885.03
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		600,000.00		300,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	435,703.42		800,000.00		875,000.00
2. Unassigned/Unappropriated	9790	0.00		14,413.42		75,320.42
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		953,407.45		1,598,277.45		1,599,205.45

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	435,703.42		800,000.00		875,000.00
c. Unassigned/Unappropriated	9790	0.00		14,413.42		75,320.42
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		858,200.00		861,400.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,290,896.44		1,672,613.42		1,811,720.42
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.40%		3.04%		3.17%
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?	Yes					
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				
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)		5,651.91		5,674.75		5,806.95
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		53,750,018.60		55,055,015.00		57,162,249.00
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)		53,750,018.60		55,055,015.00		57,162,249.00
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)		1,612,500.56		1,651,650.45		1,714,867.47
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)		1,612,500.56		1,651,650.45		1,714,867.47
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		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	40,695,592.00	7.95%	43,929,359.00	6.25%	46,675,855.00
2. Federal Revenues	8100-8299	89,802.00	-77.73%	20,000.00	0.00%	20,000.00
3. Other State Revenues	8300-8599	1,335,021.00	45.83%	1,946,848.00	-49.53%	982,513.00
4. Other Local Revenues	8600-8799	2,077,129.00	-13.67%	1,793,093.00	-18.01%	1,470,210.00
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	(4,276,570.00)	24.95%	(5,343,522.00)	13.22%	(6,050,000.00)
6. Total (Sum lines A1 thru A5c)		39,920,974.00	6.07%	42,345,778.00	1.78%	43,098,578.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,409,282.00		18,839,578.00
b. Step & Column Adjustment				266,935.00		273,174.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				163,361.00		204,424.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,409,282.00	2.34%	18,839,578.00	2.54%	19,317,176.00
2. Classified Salaries						
a. Base Salaries				4,768,155.00		4,832,035.00
b. Step & Column Adjustment				53,880.00		54,602.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				10,000.00		57,188.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,768,155.00	1.34%	4,832,035.00	2.31%	4,943,825.00
3. Employee Benefits	3000-3999	11,645,359.00	9.73%	12,778,231.00	10.85%	14,164,775.00
4. Books and Supplies	4000-4999	703,336.50	-47.84%	366,852.00	0.00%	366,852.00
5. Services and Other Operating Expenditures	5000-5999	3,097,658.52	-4.17%	2,968,549.00	-1.21%	2,932,549.00
6. Capital Outlay	6000-6999	87,150.00	-31.15%	60,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,507,813.00	3.51%	1,560,791.00	1.01%	1,576,494.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(55,251.00)	-29.47%	(38,968.00)	0.08%	(39,000.00)
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%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		40,163,503.02	3.00%	41,367,068.00	4.58%	43,262,671.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(242,529.02)		978,710.00		(164,093.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		683,232.44		440,703.42		1,419,413.42
2. Ending Fund Balance (Sum lines C and D1)		440,703.42		1,419,413.42		1,255,320.42
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		600,000.00		300,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	435,703.42		800,000.00		875,000.00
2. Unassigned/Unappropriated	9790	0.00		14,413.42		75,320.42
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		440,703.42		1,419,413.42		1,255,320.42

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	435,703.42		800,000.00		875,000.00
c. Unassigned/Unappropriated	9790	0.00		14,413.42		75,320.42
(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		858,200.00		861,400.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,290,896.44		1,672,613.42		1,811,720.42
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.						
Explanations of figures in lines B1d, B2d, and B10 are included in the Narrative and Assumptions included in this report.						

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. LCFE/Revenue Limit Sources	8010-8099	628,970.00	0.00%	628,970.00	0.00%	628,970.00
2. Federal Revenues	8100-8299	2,394,422.00	-8.10%	2,200,451.00	0.91%	2,220,451.00
3. Other State Revenues	8300-8599	1,572,359.00	-9.90%	1,416,646.00	0.33%	1,421,270.00
4. Other Local Revenues	8600-8799	3,822,281.23	-14.98%	3,249,518.00	-0.63%	3,228,908.00
5. Other Financing Sources						
a. Transfers In	8900-8929	565,750.00	-8.97%	515,000.00	0.00%	515,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,276,570.00	24.95%	5,343,522.00	13.22%	6,050,000.00
6. Total (Sum lines A1 thru A5c)		13,260,352.23	0.71%	13,354,107.00	5.32%	14,064,599.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,239,034.00		3,202,170.00
b. Step & Column Adjustment				46,966.00		46,434.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(83,830.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,239,034.00	-1.14%	3,202,170.00	1.45%	3,248,604.00
2. Classified Salaries						
a. Base Salaries				730,336.00		796,299.00
b. Step & Column Adjustment				8,253.00		8,998.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				57,710.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	730,336.00	9.03%	796,299.00	1.13%	805,297.00
3. Employee Benefits	3000-3999	1,754,439.00	11.63%	1,958,560.00	10.78%	2,169,667.00
4. Books and Supplies	4000-4999	1,064,576.55	-56.50%	463,097.00	5.32%	487,721.00
5. Services and Other Operating Expenditures	5000-5999	6,692,879.03	2.03%	6,828,853.00	2.50%	6,999,289.00
6. Capital Outlay	6000-6999	50,000.00	700.00%	400,000.00	-62.50%	150,000.00
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	55,251.00	-29.47%	38,968.00	0.08%	39,000.00
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)		13,586,515.58	0.75%	13,687,947.00	1.55%	13,899,578.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(326,163.35)		(333,840.00)		165,021.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		838,867.38		512,704.03		178,864.03
2. Ending Fund Balance (Sum lines C and D1)		512,704.03		178,864.03		343,885.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	512,704.03		178,864.03		343,885.03
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)		512,704.03		178,864.03		343,885.03

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.						
Explanation of figures in lines B1d, B2d, and B10 are included in Narrative and Assumptions included in this report.						

SSC School District and Charter School Financial Projection Dartboard

2015-16 Governor's Proposed State Budget

E-34

This version of SSC's Financial Projection Dartboard is based on the 2015-16 Governor's Proposed 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
2014-15 Initial Grants	\$7,011	\$7,116	\$7,328	\$8,491
COLA at 1.58%	\$111	\$112	\$116	\$134
2015-16 Base Grants	\$7,122	\$7,228	\$7,444	\$8,625

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Base Grants	\$7,122	\$7,228	\$7,444	\$8,625
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$741	-	-	\$224
2015-16 Adjusted Base Grants	\$7,863	\$7,228	\$7,444	\$8,849

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	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
LCFF Planning Factors	SSC Simulator ¹	SSC Simulator ¹	SSC Simulator ²	SSC Simulator ²	—	—
SSC LCFF Gap Funding Percentage	29.15%	32.19%	11.00%	12.82%	—	—

PLANNING FACTORS						
Factor	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Statutory COLA	0.85%	1.58%	2.10%	2.50%	2.70%	2.60%
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education	0.85%	1.58%	2.10%	2.50%	2.70%	2.60%
California CPI	1.80%	2.10%	2.50%	2.90%	2.80%	2.50%
California Lottery ³	Base	\$128	\$128	\$128	\$128	\$128
	Proposition 20	\$34	\$34	\$34	\$34	\$34
Interest Rate for Ten-Year Treasuries	2.20%	2.50%	2.80%	3.00%	3.10%	2.90%
CalPERS Employer Rate	11.771%	12.60%	15.00%	16.60%	18.20%	19.90%
CalSTRS Employer Rate	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%

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—multiplied by 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.

SECTION X.

SCHOOL SERVICES DARTBOARD

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