

COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

2015-2016 FIRST INTERIM REPORT AS OF OCTOBER 31, 2015

Meeting Date: December 8, 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
2015-2016 FIRST INTERIM REPORT

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SECTION I.
NARRATIVE

COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT
 2015 - 2016 FIRST INTERIM REPORT

The Board adopted the 2015-16 budget on June 30, 2015. 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 2015-16 and for the succeeding two fiscal years.

LCFF Revenue is based on the most recent FCMAT LCFF Calculator using Average Daily Attendance (ADA) grouped by grade level. ADA is multiplied by the Grade Level Base Grant specific to that grade level (see chart, below). For Supplemental Grant funds, the unduplicated count percentage (all students eligible for free or reduced price meals, English language learners, and foster children, each counted only once) is multiplied by ADA at each grade level and then by 20% of the base grant for that grade level.

The 2015-2016 budget and multi-year projections are currently based on the following assumptions:

Category:	2015-16	2016-17	2017-18
Statutory COLA	1.02%	1.60%	2.48%
Gap Funding Percentage	51.52%	35.55%	35.11%
Projected District Enrollment	5,917	5,922	5,925
Projected Funded ADA	5,658	5,663	5,666
Projected Unduplicated Pupil %	49.25%	47.13%	46.23%
California CPI	2.30%	2.70%	2.80%
Interest Rate	2.50%	2.70%	2.90%
Lottery/ADA: Unrestricted	\$140.00	\$140.00	\$140.00
Restricted	\$ 41.00	\$ 41.00	\$ 41.00
Projected STRS Employer Rate	10.73%	12.58%	14.43%
Projected PERS Employer Rate	11.847%	13.05%	16.60%

Enrollment has increased over the last two years, reversing the trend of declining enrollment the District experienced for many years. Current year enrollment has increased by 52 students. Enrollment for future years has been projected to be level to be conservative. LCFF funding is based on the greater of prior year or current year attendance, so the District is projected to be funded on current year enrollment.

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

Grade Span	Grade Level Base Grants	Estimated 2015-16 Funded ADA
K-3	\$7,083	1,696.71
4-6	\$7,189	1,281.73
7-8	\$7,403	882.22
9-12	\$8,578	1,797.43
Total ADA		5,658.09

2014-15 was the last year the State provided transportation funding directly to joint powers agencies (JPAs) such as the District's provider, West County Transportation Agency. Under the final State budget this funding is to be returned to the member districts and become part of the LCFF funding model. It is not certain how this change will affect the calculation of LCFF revenue. Based on guidance from the Sonoma County Office of Education, in 2015-16 we are conservatively projecting \$548,000 in revenue in addition to the revenue from the LCFF calculator, and \$685,000 in Other Outgo.

In November 2015, the community approved the extension of the district parcel tax through 2025. As a result, 2017-18 local revenue increased by \$1.2 million compared to the adopted budget.

Projected expenditures include the cost of step and column movement based upon historical experience. For most employees, the negotiated 5% increase has been incorporated in the budget. The Board has not yet approved the recently negotiated settlement with California School Employees Association (CSEA), so it has not been incorporated in the budget. The estimated cost is an assigned component of the ending fund balance labeled "Reserve for Negotiated Salary Increase." We have not included any other salary increase for any year.

Due to a statewide shortage, the District has been unable to hire sufficient qualified certificated employees to fill all positions, primarily in the area of special education. The District is employing contractors instead, resulting in a decrease in salaries and benefits and increase in service expenditures. We project filling many of these positions with employees in 2016-17 and 2017-18. The projections reflect ongoing use of some contracted psychologists and speech therapists.

The 2015-16 budget for health and welfare benefits reflects the actual 2% premium increase for the October 1, 2015 renewal. We have projected a conservative 7% increase in medical insurance rates in both 2016-17 and 2017-18.

The State has recognized that both the State Teachers' Retirement System (STRS) and the Public Employees Retirement System (PERS) are seriously underfunded. Although STRS and PERS rates have increased more slowly than originally proposed, the higher rates will have a significant impact on District finances.

STRS On-Behalf Contribution: Beginning with the 2014-15 Unaudited Actuals and ongoing, the District is required to record its share of the State's contribution to STRS. As a result, the projections include \$1,069,859 in Other State Revenue and Employee Benefits. These are book entries and do not affect cash flow.

Reserves: The newly required disclosure document, Statement of Reasons for Excess Reserves, follows this narrative. Because the District is projected to meet the required 3% reserve for economic uncertainty in all three years, **staff recommends that the board certify the District's financial position as Positive.**

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

Special Funds

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

- Cafeteria (after contribution from the General Fund)
- Special Reserve for Other Than Capital Outlay Projects
- Building (Bond)
- Capital Facilities (Developer Fees)
- Special Reserve for Capital Outlay Projects

The cafeteria fund incurs an ongoing operating deficit. As a result, the general fund will have to make contributions to the cafeteria fund to allow the food service program to continue to operate and serve our students. We are working to increase sales, expand our services to other districts and streamline food service operations, and have negotiated a reduction in personnel costs.

The remaining balances in the Deferred Maintenance and County School Facilities funds have 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 facility projects. The District issued \$21 million of bonds in September 2014 and \$25.5 million in November 2015. The funds were used to make facility improvements throughout the district. Comprehensive improvements were made to the district's technology infrastructure. We installed new playgrounds at each elementary school. New construction and modernization projects at Thomas Page Academy, Rancho Cotate High School and Technology Middle School have been successfully completed, and work continues on other projects.

Cash Flow

The District's cash flow projection reflects our best estimate of receipts and expenditures based on current information. The District has arranged to borrow funds from the Sonoma County Treasury during 2015-16 to manage cash flow needs due to the timing of property tax receipts and other funds. The general fund is expected to borrow from other District funds to meet cash flow needs between April 25, 2016 and the end of the fiscal year.

The final State budget for 2015-16 eliminated the remaining deferrals into the following fiscal year. We project that elimination of the deferrals will give the District a positive cash balance at year-end without any inter-fund or third party loans.

District: Cotati-Rohnert Park USD
 CDS #: 49 73882

**2015-16 First Interim Report
 Balances in Excess of Minimum Reserve Requirements
 December 8, 2015**

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of State Minimum Reserve Standard Amount			
Form	Fund	2015-16 Budget	Description of Need
21	Building Fund	\$223,392.00	Sonoma State lease payment-Tech High
21	Building Fund	\$70,220.00	Bank of America Lease, IT infrastructure
21	Building Fund	\$10,388,978.48	2016-17 and future construction projects: RCHS TAG building, others
Equals =	Total of Assigned & Unassigned Fund Balances in Fund 21	<u>\$10,682,590.48</u>	
25	Capital Facilities Fund	\$39,000.00	Future West County Transportation lease-purchase payment-one year
25	Capital Facilities Fund	\$456,134.14	Future facilities expansion-- Re-opening Richard Crane
Equals =	Total of Assigned & Unassigned Fund Balances in Fund 25	<u>\$495,134.14</u>	
40	Special Reserve for Capital Outlay Projects	\$31.94	Future contributions to Routine Restricted Maintenance Account
Equals =	Total of Assigned & Unassigned Fund Balances in Fund40	<u>\$31.94</u>	

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

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: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 08, 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.

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Wendy Wood Telephone: 707-792-4745
Title: Director of Business and Fiscal Services E-mail: Wendy_Wood@crpusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

SECTION III.
GENERAL FUND – FORM 01

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	45,553,571.00	45,553,571.00	7,881,443.31	46,461,902.00	908,331.00	2.0%
2) Federal Revenue		8100-8299	2,242,103.00	3,128,165.00	638,925.30	2,980,435.00	(147,730.00)	-4.7%
3) Other State Revenue		8300-8599	5,348,642.00	6,567,947.00	250,760.41	6,754,934.00	186,987.00	2.8%
4) Other Local Revenue		8600-8799	4,869,068.00	5,207,286.00	1,063,483.38	5,440,218.90	232,932.90	4.5%
5) TOTAL, REVENUES			58,013,384.00	60,456,969.00	9,834,612.40	61,637,489.90		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	22,666,806.00	22,728,337.00	6,275,364.35	22,957,486.00	(229,149.00)	-1.0%
2) Classified Salaries		2000-2999	5,700,548.00	6,305,486.00	1,835,483.71	6,278,107.00	27,379.00	0.4%
3) Employee Benefits		3000-3999	14,824,935.00	15,893,982.00	4,067,175.73	15,591,826.00	302,156.00	1.9%
4) Books and Supplies		4000-4999	1,133,762.00	1,886,691.00	706,390.61	1,917,981.58	(31,290.58)	-1.7%
5) Services and Other Operating Expenditures		5000-5999	9,674,758.00	12,119,972.00	2,925,257.06	11,180,937.32	939,034.68	7.7%
6) Capital Outlay		6000-6999	292,000.00	655,824.00	562,194.19	655,824.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,561,765.00	1,581,765.00	966,332.37	2,264,862.00	(683,097.00)	-43.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	167.00	0.00	0.00	167.00	100.0%
9) TOTAL, EXPENDITURES			55,854,574.00	61,172,224.00	17,338,198.02	60,847,023.90		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,158,810.00	(715,255.00)	(7,503,585.62)	790,466.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	521,000.00	521,000.00	0.00	521,000.00	0.00	0.0%
b) Transfers Out		7600-7629	286,610.00	566,610.00	187,000.00	1,301,232.00	(734,622.00)	-129.7%
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			234,390.00	(45,610.00)	(187,000.00)	(780,232.00)		

2015-16 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,393,200.00	(760,865.00)	(7,690,585.62)	10,234.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,024,300.00	1,755,961.00		1,755,961.36	0.36	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,024,300.00	1,755,961.00		1,755,961.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,024,300.00	1,755,961.00		1,755,961.36		
2) Ending Balance, June 30 (E + F1e)			3,417,500.00	995,096.00		1,766,195.36		
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	18,869.00	7,169.00		7,169.00		
All Others		9719	7,191.00	7,191.00		7,191.00		
b) Restricted		9740	659,280.00	293,715.00		566,202.98		
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	1,902,317.00	682,021.00		1,180,632.38		
Reserve for Negot. Salary Incr.	0000	9780	1,378,000.00					
Reserve for Budget Stabilization	0000	9780	300,572.00					
Reserve for Budget Stabilization	1100	9780	223,745.00					
Reserve for Budget Stabilization	0000	9780		215,322.00				
Reserve for Budget Stabilization	1100	9780		466,699.00				
Reserve fro Negot. Salary Incr.	0000	9780				163,500.00		
Reserve for Budget Stabilization	0000	9780				784,443.47		
Reserve for Budget Stabilization	1100	9780				232,688.91		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	824,843.00	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	23,484,678.00	23,484,678.00	5,874,458.00	20,120,339.00	(3,364,339.00)	-14.3%
Education Protection Account State Aid - Current Year		8012	6,867,445.00	6,867,445.00	1,871,998.00	7,538,767.00	671,322.00	9.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	174,252.00	174,252.00	0.00	171,092.00	(3,160.00)	-1.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	13,914,500.00	13,914,500.00	362,168.31	15,991,148.00	2,076,648.00	14.9%
Unsecured Roll Taxes		8042	697,098.00	697,098.00	0.00	719,110.00	22,012.00	3.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	509,396.00	509,396.00	0.00	518,000.00	8,604.00	1.7%
Education Revenue Augmentation Fund (ERAF)		8045	131,309.00	131,309.00	0.00	1,653,791.00	1,522,482.00	1159.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	362,168.00	362,168.00	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			45,778,678.00	45,778,678.00	8,108,624.31	47,074,415.00	1,295,737.00	2.8%
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	(855,598.00)	(855,598.00)	(227,181.00)	(1,243,004.00)	(387,406.00)	45.3%
Property Taxes Transfers		8097	630,491.00	630,491.00	0.00	630,491.00	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			45,553,571.00	45,553,571.00	7,881,443.31	46,461,902.00	908,331.00	2.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,056,945.00	1,056,945.00	0.00	1,056,945.00	0.00	0.0%
Special Education Discretionary Grants		8182	135,552.00	135,552.00	0.00	135,552.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	567,931.00	1,016,543.00	308,652.14	926,543.00	(90,000.00)	-8.9%
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	214,037.00	214,349.00	0.00	214,349.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	5,246.00	13,083.00	700.00	13,083.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	104,286.00	397,180.00	91,115.25	299,450.00	(97,730.00)	-24.6%
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, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	38,106.00	38,105.00	0.00	38,105.00	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	120,000.00	256,408.00	238,457.91	296,408.00	40,000.00	15.6%
TOTAL, FEDERAL REVENUE			2,242,103.00	3,128,165.00	638,925.30	2,980,435.00	(147,730.00)	-4.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	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	3,156,290.00	3,156,623.00	0.00	3,156,623.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materiz		8560	910,432.00	1,059,593.00	24,319.06	1,060,002.00	409.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	337,500.00	337,500.00	219,375.00	337,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	223,000.00	223,000.00	0.00	209,718.00	(13,282.00)	-6.0%
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%
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	721,420.00	1,791,231.00	7,066.35	1,991,091.00	199,860.00	11.2%
TOTAL, OTHER STATE REVENUE			5,348,642.00	6,567,947.00	250,760.41	6,754,934.00	186,987.00	2.8%

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	1,210,000.00	1,210,000.00	0.00	1,210,000.00	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	(11.60)	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	368,859.00	368,859.00	53,353.99	399,205.00	30,346.00	8.2%
Interest		8660	20,000.00	20,000.00	7,991.79	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	8,997.00	45,680.00	0.00	72,680.00	27,000.00	59.1%
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	0.00	0.0%
All Other Local Revenue		8699	109,436.00	410,971.00	117,239.20	586,557.90	175,586.90	42.7%
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	3,151,776.00	3,151,776.00	884,910.00	3,151,776.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,869,068.00	5,207,286.00	1,063,483.38	5,440,218.90	232,932.90	4.5%
TOTAL, REVENUES			58,013,384.00	60,456,969.00	9,834,612.40	61,637,489.90	1,180,520.90	2.0%

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	18,398,582.00	18,598,669.00	5,071,339.96	18,876,966.00	(278,297.00)	-1.5%
Certificated Pupil Support Salaries		1200	1,129,302.00	1,001,827.00	260,505.45	966,472.00	35,355.00	3.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,501,493.00	2,740,246.00	880,078.14	2,726,453.00	13,793.00	0.5%
Other Certificated Salaries		1900	637,429.00	387,595.00	63,440.80	387,595.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			22,666,806.00	22,728,337.00	6,275,364.35	22,957,486.00	(229,149.00)	-1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,442,577.00	1,762,931.00	503,263.70	1,756,954.00	5,977.00	0.3%
Classified Support Salaries		2200	1,708,612.00	1,801,338.00	589,902.27	1,777,631.00	23,707.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	537,866.00	695,389.00	199,284.06	693,856.00	1,533.00	0.2%
Clerical, Technical and Office Salaries		2400	1,693,601.00	1,726,879.00	502,925.68	1,728,717.00	(1,838.00)	-0.1%
Other Classified Salaries		2900	317,892.00	318,949.00	40,108.00	320,949.00	(2,000.00)	-0.6%
TOTAL, CLASSIFIED SALARIES			5,700,548.00	6,305,486.00	1,835,483.71	6,278,107.00	27,379.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,400,769.00	3,499,226.00	662,964.80	3,521,720.00	(22,494.00)	-0.6%
PERS		3201-3202	634,484.00	692,757.00	193,807.95	675,214.00	17,543.00	2.5%
OASDI/Medicare/Alternative		3301-3302	745,347.00	803,818.00	217,594.66	798,047.00	5,771.00	0.7%
Health and Welfare Benefits		3401-3402	8,925,519.00	8,796,627.00	2,311,324.28	8,524,261.00	272,366.00	3.1%
Unemployment Insurance		3501-3502	13,598.00	14,363.00	3,860.89	15,608.00	(1,245.00)	-8.7%
Workers' Compensation		3601-3602	943,808.00	990,363.00	265,272.54	960,148.00	30,215.00	3.1%
OPEB, Allocated		3701-3702	1,113,284.00	1,048,702.00	364,224.61	1,048,702.00	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	48,126.00	48,126.00	48,126.00	48,126.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,824,935.00	15,893,982.00	4,067,175.73	15,591,826.00	302,156.00	1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	184,146.00	96,458.00	65,962.29	96,664.00	(206.00)	-0.2%
Books and Other Reference Materials		4200	657.00	25,236.00	2,954.23	25,280.00	(44.00)	-0.2%
Materials and Supplies		4300	823,473.00	1,594,096.00	597,934.70	1,628,560.00	(34,464.00)	-2.2%
Noncapitalized Equipment		4400	125,486.00	170,901.00	39,539.39	167,477.58	3,423.42	2.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,133,762.00	1,886,691.00	706,390.61	1,917,981.58	(31,290.58)	-1.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,262,763.00	6,777,646.00	1,119,050.58	6,117,690.00	659,956.00	9.7%
Travel and Conferences		5200	119,945.00	138,675.00	32,172.50	169,915.00	(31,240.00)	-22.5%
Dues and Memberships		5300	43,895.00	45,585.00	24,845.20	45,665.00	(80.00)	-0.2%
Insurance		5400-5450	263,967.00	265,378.00	265,761.00	265,382.00	(4.00)	0.0%
Operations and Housekeeping Services		5500	1,181,629.00	1,184,289.00	307,686.12	1,185,489.00	(1,200.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	403,989.00	325,014.00	55,799.73	314,644.00	10,370.00	3.2%
Transfers of Direct Costs		5710	0.00	82.00	0.00	0.00	82.00	100.0%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,296,132.00	3,277,433.00	1,069,881.25	2,976,833.32	300,599.68	9.2%
Communications		5900	103,938.00	107,370.00	50,060.68	106,819.00	551.00	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,674,758.00	12,119,972.00	2,925,257.06	11,180,937.32	939,034.68	7.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	232,000.00	546,758.00	503,129.03	546,758.00	0.00	0.0%
Equipment Replacement		6500	60,000.00	109,066.00	59,065.16	109,066.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			292,000.00	655,824.00	562,194.19	655,824.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	20,000.00	9,110.00	20,000.00	0.00	0.0%
Payments to JPAs		7143	1,456,765.00	1,456,765.00	867,128.38	2,149,862.00	(693,097.00)	-47.6%
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	95,000.00	95,000.00	90,093.99	95,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,561,765.00	1,581,765.00	966,332.37	2,264,862.00	(683,097.00)	-43.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	167.00	0.00	0.00		
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			0.00	167.00	0.00	0.00	167.00	100.0%
TOTAL, EXPENDITURES			55,854,574.00	61,172,224.00	17,338,198.02	60,847,023.90	325,200.10	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	521,000.00	521,000.00	0.00	521,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			521,000.00	521,000.00	0.00	521,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	230,000.00	0.00	1,034,622.00	(804,622.00)	-349.8%
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	286,610.00	336,610.00	187,000.00	266,610.00	70,000.00	20.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			286,610.00	566,610.00	187,000.00	1,301,232.00	(734,622.00)	-129.7%
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)			234,390.00	(45,610.00)	(187,000.00)	(780,232.00)	734,622.00	1610.7%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	44,923,080.00	44,923,080.00	7,881,443.31	45,831,411.00	908,331.00	2.0%
2) Federal Revenue		8100-8299	20,000.00	156,408.00	156,408.00	196,408.00	40,000.00	25.6%
3) Other State Revenue		8300-8599	3,889,064.00	3,980,986.00	16,976.89	3,980,986.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,727,588.00	1,798,900.00	74,325.87	1,994,665.00	195,765.00	10.9%
5) TOTAL, REVENUES			50,559,732.00	50,859,374.00	8,129,154.07	52,003,470.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,357,926.00	19,546,575.00	5,416,280.17	19,831,422.00	(284,847.00)	-1.5%
2) Classified Salaries		2000-2999	3,626,452.00	3,896,283.00	1,140,205.91	3,917,510.00	(21,227.00)	-0.5%
3) Employee Benefits		3000-3999	11,731,909.00	11,618,571.00	3,230,713.65	11,456,643.00	161,928.00	1.4%
4) Books and Supplies		4000-4999	615,901.00	929,989.00	268,848.20	940,149.00	(10,160.00)	-1.1%
5) Services and Other Operating Expenditures		5000-5999	3,170,451.00	3,770,716.00	1,277,342.42	3,714,199.00	56,517.00	1.5%
6) Capital Outlay		6000-6999	60,000.00	109,066.00	59,065.16	109,066.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,561,765.00	1,581,765.00	966,332.37	2,264,862.00	(683,097.00)	-43.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(48,449.00)	(50,704.00)	(28,799.82)	(49,352.00)	(1,352.00)	2.7%
9) TOTAL, EXPENDITURES			40,075,955.00	41,402,261.00	12,329,988.06	42,184,499.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,483,777.00	9,457,113.00	(4,200,833.99)	9,818,971.00		
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	286,610.00	566,610.00	187,000.00	1,301,232.00	(734,622.00)	-129.7%
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	(7,740,798.00)	(9,159,027.00)	0.00	(8,287,652.00)	871,375.00	-9.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,027,408.00)	(9,725,637.00)	(187,000.00)	(9,588,884.00)		

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)			2,456,369.00	(268,524.00)	(4,387,833.99)	230,087.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	301,851.00	969,905.00		969,905.38	0.38	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			301,851.00	969,905.00		969,905.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			301,851.00	969,905.00		969,905.38		
2) Ending Balance, June 30 (E + F1e)			2,758,220.00	701,381.00		1,199,992.38		
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	18,869.00	7,169.00		7,169.00		
All Others		9719	7,191.00	7,191.00		7,191.00		
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	1,902,317.00	682,021.00		1,180,632.38		
Reserve for Negot. Salary Incr.	0000	9780	1,378,000.00					
Reserve for Budget Stabilization	0000	9780	300,572.00					
Reserve for Budget Stabilization	1100	9780	223,745.00					
Reserve for Budget Stabilization	0000	9780		215,322.00				
Reserve for Budget Stabilization	1100	9780		466,699.00				
Reserve fro Negot. Salary Incr.	0000	9780				163,500.00		
Reserve for Budget Stabilization	0000	9780				784,443.47		
Reserve for Budget Stabilization	1100	9780				232,688.91		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	824,843.00	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	23,484,678.00	23,484,678.00	5,874,458.00	20,120,339.00	(3,364,339.00)	-14.3%
Education Protection Account State Aid - Current Year		8012	6,867,445.00	6,867,445.00	1,871,998.00	7,538,767.00	671,322.00	9.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	174,252.00	174,252.00	0.00	171,092.00	(3,160.00)	-1.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	13,914,500.00	13,914,500.00	362,168.31	15,991,148.00	2,076,648.00	14.9%
Unsecured Roll Taxes		8042	697,098.00	697,098.00	0.00	719,110.00	22,012.00	3.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	509,396.00	509,396.00	0.00	518,000.00	8,604.00	1.7%
Education Revenue Augmentation Fund (ERAF)		8045	131,309.00	131,309.00	0.00	1,653,791.00	1,522,482.00	1159.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	362,168.00	362,168.00	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			45,778,678.00	45,778,678.00	8,108,624.31	47,074,415.00	1,295,737.00	2.8%
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	(855,598.00)	(855,598.00)	(227,181.00)	(1,243,004.00)	(387,406.00)	45.3%
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			44,923,080.00	44,923,080.00	7,881,443.31	45,831,411.00	908,331.00	2.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	20,000.00	156,408.00	156,408.00	196,408.00	40,000.00	25.6%
TOTAL, FEDERAL REVENUE			20,000.00	156,408.00	156,408.00	196,408.00	40,000.00	25.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	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	3,156,290.00	3,156,623.00	0.00	3,156,623.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	719,354.00	810,991.00	9,910.54	810,991.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	13,420.00	13,372.00	7,066.35	13,372.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,889,064.00	3,980,986.00	16,976.89	3,980,986.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	1,210,000.00	1,210,000.00	0.00	1,210,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	(11.60)	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	368,859.00	368,859.00	53,353.99	399,205.00	30,346.00	8.2%
Interest		8660	20,000.00	20,000.00	7,991.79	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	33,516.00	70,199.00	0.00	97,199.00	27,000.00	38.5%
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	95,213.00	129,842.00	12,991.69	268,261.00	138,419.00	106.6%
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			1,727,588.00	1,798,900.00	74,325.87	1,994,665.00	195,765.00	10.9%
TOTAL, REVENUES			50,559,732.00	50,859,374.00	8,129,154.07	52,003,470.00	1,144,096.00	2.2%

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 Teachers' Salaries		1100	16,155,021.00	16,277,263.00	4,450,587.46	16,575,903.00	(298,640.00)	-1.8%
Certificated Pupil Support Salaries		1200	951,050.00	904,792.00	243,219.18	904,792.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,133,715.00	2,236,688.00	714,822.94	2,222,895.00	13,793.00	0.6%
Other Certificated Salaries		1900	118,140.00	127,832.00	7,650.59	127,832.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,357,926.00	19,546,575.00	5,416,280.17	19,831,422.00	(284,847.00)	-1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	176,835.00	182,786.00	60,487.93	206,843.00	(24,057.00)	-13.2%
Classified Support Salaries		2200	1,252,939.00	1,327,267.00	448,168.35	1,320,885.00	6,382.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	373,230.00	521,899.00	144,603.52	521,899.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,531,201.00	1,551,898.00	446,838.11	1,553,450.00	(1,552.00)	-0.1%
Other Classified Salaries		2900	292,247.00	312,433.00	40,108.00	314,433.00	(2,000.00)	-0.6%
TOTAL, CLASSIFIED SALARIES			3,626,452.00	3,896,283.00	1,140,205.91	3,917,510.00	(21,227.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,063,508.00	2,089,136.00	575,072.70	2,122,938.00	(33,802.00)	-1.6%
PERS		3201-3202	390,630.00	405,987.00	112,516.36	395,015.00	10,972.00	2.7%
OASDI/Medicare/Alternative		3301-3302	539,672.00	577,931.00	155,280.10	581,447.00	(3,516.00)	-0.6%
Health and Welfare Benefits		3401-3402	6,822,472.00	6,632,109.00	1,757,861.94	6,466,824.00	165,285.00	2.5%
Unemployment Insurance		3501-3502	11,047.00	11,624.00	3,124.61	12,948.00	(1,324.00)	-11.4%
Workers' Compensation		3601-3602	743,170.00	804,956.00	214,507.33	780,643.00	24,313.00	3.0%
OPEB, Allocated		3701-3702	1,113,284.00	1,048,702.00	364,224.61	1,048,702.00	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	48,126.00	48,126.00	48,126.00	48,126.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,731,909.00	11,618,571.00	3,230,713.65	11,456,643.00	161,928.00	1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	35,688.00	22,264.73	35,688.00	0.00	0.0%
Books and Other Reference Materials		4200	657.00	657.00	0.00	657.00	0.00	0.0%
Materials and Supplies		4300	525,244.00	780,845.00	231,597.75	788,505.00	(7,660.00)	-1.0%
Noncapitalized Equipment		4400	90,000.00	112,799.00	14,985.72	115,299.00	(2,500.00)	-2.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			615,901.00	929,989.00	268,848.20	940,149.00	(10,160.00)	-1.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,650.00	430,028.00	27,017.00	405,028.00	25,000.00	5.8%
Travel and Conferences		5200	56,825.00	76,450.00	12,792.88	76,350.00	100.00	0.1%
Dues and Memberships		5300	40,895.00	41,210.00	22,066.20	41,290.00	(80.00)	-0.2%
Insurance		5400-5450	258,967.00	258,967.00	264,456.00	258,967.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,179,129.00	1,179,549.00	306,379.04	1,179,549.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	186,372.00	170,996.00	33,356.77	170,866.00	130.00	0.1%
Transfers of Direct Costs		5710	(30,789.00)	(36,400.00)	0.00	(28,673.00)	(7,727.00)	21.2%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,366,884.00	1,548,032.00	561,958.09	1,509,489.00	38,543.00	2.5%
Communications		5900	100,018.00	103,384.00	49,316.44	102,833.00	551.00	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,170,451.00	3,770,716.00	1,277,342.42	3,714,199.00	56,517.00	1.5%

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	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	60,000.00	109,066.00	59,065.16	109,066.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,000.00	109,066.00	59,065.16	109,066.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	20,000.00	9,110.00	20,000.00	0.00	0.0%
Payments to JPAs		7143	1,456,765.00	1,456,765.00	867,128.38	2,149,862.00	(693,097.00)	-47.6%
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	95,000.00	95,000.00	90,093.99	95,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,561,765.00	1,581,765.00	966,332.37	2,264,862.00	(683,097.00)	-43.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(48,449.00)	(50,704.00)	(28,799.82)	(49,352.00)	(1,352.00)	2.7%
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			(48,449.00)	(50,704.00)	(28,799.82)	(49,352.00)	(1,352.00)	2.7%
TOTAL, EXPENDITURES			40,075,955.00	41,402,261.00	12,329,988.06	42,184,499.00	(782,238.00)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	230,000.00	0.00	1,034,622.00	(804,622.00)	-349.8%
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	286,610.00	336,610.00	187,000.00	266,610.00	70,000.00	20.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			286,610.00	566,610.00	187,000.00	1,301,232.00	(734,622.00)	-129.7%
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	(7,740,798.00)	(9,159,027.00)	0.00	(8,287,652.00)	871,375.00	-9.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,740,798.00)	(9,159,027.00)	0.00	(8,287,652.00)	871,375.00	-9.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,027,408.00)	(9,725,637.00)	(187,000.00)	(9,588,884.00)	136,753.00	-1.4%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	630,491.00	630,491.00	0.00	630,491.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,222,103.00	2,971,757.00	482,517.30	2,784,027.00	(187,730.00)	-6.3%
3) Other State Revenue		8300-8599	1,459,578.00	2,586,961.00	233,783.52	2,773,948.00	186,987.00	7.2%
4) Other Local Revenue		8600-8799	3,141,480.00	3,408,386.00	989,157.51	3,445,553.90	37,167.90	1.1%
5) TOTAL, REVENUES			7,453,652.00	9,597,595.00	1,705,458.33	9,634,019.90		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,308,880.00	3,181,762.00	859,084.18	3,126,064.00	55,698.00	1.8%
2) Classified Salaries		2000-2999	2,074,096.00	2,409,203.00	695,277.80	2,360,597.00	48,606.00	2.0%
3) Employee Benefits		3000-3999	3,093,026.00	4,275,411.00	836,462.08	4,135,183.00	140,228.00	3.3%
4) Books and Supplies		4000-4999	517,861.00	956,702.00	437,542.41	977,832.58	(21,130.58)	-2.2%
5) Services and Other Operating Expenditures		5000-5999	6,504,307.00	8,349,256.00	1,647,914.64	7,466,738.32	882,517.68	10.6%
6) Capital Outlay		6000-6999	232,000.00	546,758.00	503,129.03	546,758.00	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	48,449.00	50,871.00	28,799.82	49,352.00	1,519.00	3.0%
9) TOTAL, EXPENDITURES			15,778,619.00	19,769,963.00	5,008,209.96	18,662,524.90		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,324,967.00)	(10,172,368.00)	(3,302,751.63)	(9,028,505.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	521,000.00	521,000.00	0.00	521,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	7,740,798.00	9,159,027.00	0.00	8,287,652.00	(871,375.00)	-9.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,261,798.00	9,680,027.00	0.00	8,808,652.00		

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)			(63,169.00)	(492,341.00)	(3,302,751.63)	(219,853.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	722,449.00	786,056.00		786,055.98	(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)			722,449.00	786,056.00		786,055.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			722,449.00	786,056.00		786,055.98		
2) Ending Balance, June 30 (E + F1e)			659,280.00	293,715.00		566,202.98		
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			659,280.00	293,715.00		566,202.98		
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			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	630,491.00	630,491.00	0.00	630,491.00	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			630,491.00	630,491.00	0.00	630,491.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,056,945.00	1,056,945.00	0.00	1,056,945.00	0.00	0.0%
Special Education Discretionary Grants		8182	135,552.00	135,552.00	0.00	135,552.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	567,931.00	1,016,543.00	308,652.14	926,543.00	(90,000.00)	-8.9%
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	214,037.00	214,349.00	0.00	214,349.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	5,246.00	13,083.00	700.00	13,083.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	104,286.00	397,180.00	91,115.25	299,450.00	(97,730.00)	-24.6%
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, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	38,106.00	38,105.00	0.00	38,105.00	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	100,000.00	100,000.00	82,049.91	100,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,222,103.00	2,971,757.00	482,517.30	2,784,027.00	(187,730.00)	-6.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	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 Materie		8560	191,078.00	248,602.00	14,408.52	249,011.00	409.00	0.2%
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	223,000.00	223,000.00	0.00	209,718.00	(13,282.00)	-6.0%
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%
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	708,000.00	1,777,859.00	0.00	1,977,719.00	199,860.00	11.2%
TOTAL, OTHER STATE REVENUE			1,459,578.00	2,586,961.00	233,783.52	2,773,948.00	186,987.00	7.2%

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)
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	(24,519.00)	(24,519.00)	0.00	(24,519.00)	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	14,223.00	281,129.00	104,247.51	318,296.90	37,167.90	13.2%
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	3,151,776.00	3,151,776.00	884,910.00	3,151,776.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,141,480.00	3,408,386.00	989,157.51	3,445,553.90	37,167.90	1.1%
TOTAL, REVENUES			7,453,652.00	9,597,595.00	1,705,458.33	9,634,019.90	36,424.90	0.4%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,243,561.00	2,321,406.00	620,752.50	2,301,063.00	20,343.00	0.9%
Certificated Pupil Support Salaries		1200	178,252.00	97,035.00	17,286.27	61,680.00	35,355.00	36.4%
Certificated Supervisors' and Administrators' Salaries		1300	367,778.00	503,558.00	165,255.20	503,558.00	0.00	0.0%
Other Certificated Salaries		1900	519,289.00	259,763.00	55,790.21	259,763.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,308,880.00	3,181,762.00	859,084.18	3,126,064.00	55,698.00	1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,265,742.00	1,580,145.00	442,775.77	1,550,111.00	30,034.00	1.9%
Classified Support Salaries		2200	455,673.00	474,071.00	141,733.92	456,746.00	17,325.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	164,636.00	173,490.00	54,680.54	171,957.00	1,533.00	0.9%
Clerical, Technical and Office Salaries		2400	162,400.00	174,981.00	56,087.57	175,267.00	(286.00)	-0.2%
Other Classified Salaries		2900	25,645.00	6,516.00	0.00	6,516.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,074,096.00	2,409,203.00	695,277.80	2,360,597.00	48,606.00	2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	337,261.00	1,410,090.00	87,892.10	1,398,782.00	11,308.00	0.8%
PERS		3201-3202	243,854.00	286,770.00	81,291.59	280,199.00	6,571.00	2.3%
OASDI/Medicare/Alternative		3301-3302	205,675.00	225,887.00	62,314.56	216,600.00	9,287.00	4.1%
Health and Welfare Benefits		3401-3402	2,103,047.00	2,164,518.00	553,462.34	2,057,437.00	107,081.00	4.9%
Unemployment Insurance		3501-3502	2,551.00	2,739.00	736.28	2,660.00	79.00	2.9%
Workers' Compensation		3601-3602	200,638.00	185,407.00	50,765.21	179,505.00	5,902.00	3.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,093,026.00	4,275,411.00	836,462.08	4,135,183.00	140,228.00	3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	184,146.00	60,770.00	43,697.56	60,976.00	(206.00)	-0.3%
Books and Other Reference Materials		4200	0.00	24,579.00	2,954.23	24,623.00	(44.00)	-0.2%
Materials and Supplies		4300	298,229.00	813,251.00	366,336.95	840,055.00	(26,804.00)	-3.3%
Noncapitalized Equipment		4400	35,486.00	58,102.00	24,553.67	52,178.58	5,923.42	10.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			517,861.00	956,702.00	437,542.41	977,832.58	(21,130.58)	-2.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,249,113.00	6,347,618.00	1,092,033.58	5,712,662.00	634,956.00	10.0%
Travel and Conferences		5200	63,120.00	62,225.00	19,379.62	93,565.00	(31,340.00)	-50.4%
Dues and Memberships		5300	3,000.00	4,375.00	2,779.00	4,375.00	0.00	0.0%
Insurance		5400-5450	5,000.00	6,411.00	1,305.00	6,415.00	(4.00)	-0.1%
Operations and Housekeeping Services		5500	2,500.00	4,740.00	1,307.08	5,940.00	(1,200.00)	-25.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	217,617.00	154,018.00	22,442.96	143,778.00	10,240.00	6.6%
Transfers of Direct Costs		5710	30,789.00	36,482.00	0.00	28,673.00	7,809.00	21.4%
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	929,248.00	1,729,401.00	507,923.16	1,467,344.32	262,056.68	15.2%
Communications		5900	3,920.00	3,986.00	744.24	3,986.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,504,307.00	8,349,256.00	1,647,914.64	7,466,738.32	882,517.68	10.6%

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	232,000.00	546,758.00	503,129.03	546,758.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			232,000.00	546,758.00	503,129.03	546,758.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	48,449.00	50,871.00	28,799.82	49,352.00	1,519.00	3.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			48,449.00	50,871.00	28,799.82	49,352.00	1,519.00	3.0%
TOTAL, EXPENDITURES			15,778,619.00	19,769,963.00	5,008,209.96	18,662,524.90	1,107,438.10	5.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	521,000.00	521,000.00	0.00	521,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			521,000.00	521,000.00	0.00	521,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	7,740,798.00	9,159,027.00	0.00	8,287,652.00	(871,375.00)	-9.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			7,740,798.00	9,159,027.00	0.00	8,287,652.00	(871,375.00)	-9.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,261,798.00	9,680,027.00	0.00	8,808,652.00	871,375.00	-9.0%

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	1,038,348.00	1,038,348.00	45,278.62	1,038,348.00	0.00	0.0%
3) Other State Revenue		8300-8599	89,484.00	89,484.00	3,733.07	89,484.00	0.00	0.0%
4) Other Local Revenue		8600-8799	487,425.00	548,960.00	113,771.40	548,960.00	0.00	0.0%
5) TOTAL, REVENUES			1,615,257.00	1,676,792.00	162,783.09	1,676,792.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	551,815.00	549,338.00	149,235.24	572,595.00	(23,257.00)	-4.2%
3) Employee Benefits		3000-3999	240,339.00	240,339.00	99,979.39	268,886.00	(28,547.00)	-11.9%
4) Books and Supplies		4000-4999	31,861.00	30,861.00	6,595.22	30,861.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	939,268.00	942,745.00	45,569.29	960,941.00	(18,196.00)	-1.9%
6) Capital Outlay		6000-6999	0.00	111,535.00	0.00	111,535.00	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			1,763,283.00	1,874,818.00	301,379.14	1,944,818.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(148,026.00)	(198,026.00)	(138,596.05)	(268,026.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	286,610.00	336,610.00	187,000.00	266,610.00	(70,000.00)	-20.8%
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			286,610.00	336,610.00	187,000.00	266,610.00		

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)			138,584.00	138,584.00	48,403.95	(1,416.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,030.00	13,542.00		13,541.78	(0.22)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,030.00	13,542.00		13,541.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,030.00	13,542.00		13,541.78		
2) Ending Balance, June 30 (E + F1e)			159,614.00	152,126.00		12,125.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	200.00	200.00		200.00		
Stores		9712	10,862.51	10,862.51		10,862.51		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			148,551.49	141,063.49		1,063.27		
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	4,200.00	4,200.00	1,223.81	4,200.00	0.00	0.0%
5) TOTAL REVENUES			4,200.00	4,200.00	1,223.81	4,200.00		
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)			4,200.00	4,200.00	1,223.81	4,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	230,000.00	0.00	1,034,622.00	804,622.00	349.8%
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	230,000.00	0.00	1,034,622.00		

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)			4,200.00	234,200.00	1,223.81	1,038,822.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	855,193.00	855,095.00		855,095.19	0.19	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			855,193.00	855,095.00		855,095.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			855,193.00	855,095.00		855,095.19		
2) Ending Balance, June 30 (E + F1e)			859,393.00	1,089,295.00		1,893,917.19		
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								
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		29,469.51		
Incr Reserv for Econ Uncert to 4%	0000	9780				29,469.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	859,393.00	1,089,295.00		1,864,447.68		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	60,000.00	61,200.00	12,430.63	61,200.00	0.00	0.0%
5) TOTAL REVENUES			60,000.00	61,200.00	12,430.63	61,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	90,862.00	95,878.00	65,093.05	132,519.00	(36,641.00)	-38.2%
3) Employee Benefits		3000-3999	38,589.00	38,930.00	16,661.48	43,051.00	(4,121.00)	-10.6%
4) Books and Supplies		4000-4999	0.00	1,353,033.00	1,198,376.73	1,497,445.00	(144,412.00)	-10.7%
5) Services and Other Operating Expenditures		5000-5999	236,672.00	794,741.00	260,657.70	798,117.00	(3,376.00)	-0.4%
6) Capital Outlay		6000-6999	8,200,000.00	17,734,941.00	10,014,931.45	18,128,715.00	(393,774.00)	-2.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,494,811.00	2,989,622.00	1,494,810.01	2,989,622.00	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			10,060,934.00	23,007,145.00	13,050,530.42	23,589,469.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(10,000,934.00)	(22,945,945.00)	(13,038,099.79)	(23,528,269.00)		
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	20,400,000.00	25,296,283.00	0.00	25,296,283.00	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			20,400,000.00	25,296,283.00	0.00	25,296,283.00		

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)			10,399,066.00	2,350,338.00	(13,038,099.79)	1,768,014.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,977,213.00	8,914,576.00		8,914,576.48	0.48	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,977,213.00	8,914,576.00		8,914,576.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,977,213.00	8,914,576.00		8,914,576.48		
2) Ending Balance, June 30 (E + F1e)			16,376,279.00	11,264,914.00		10,682,590.48		
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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments			16,376,279.00	11,264,914.00		10,682,590.48		
Tech High Facilities Lease - 2 Pymnts	0000	9780	446,784.00					
Bank of America Technology Lease	0000	9780	2,989,620.00					
Current and Future Building Projects	0000	9780	12,939,875.00					
Current and Future Building Projects	0000	9780		5,715.69				
Current and Future Building Projects	0000	9780		11,004,159.81				
Tech High Facilities Lease	0000	9780		223,392.00				
Bank of America Technology Lease	0000	9780		31,646.50				
Current and Future Building Projects	0000	9780				5,715.69		
Current and Future Building Projects	0000	9780				10,383,262.79		
Tech High Facilities Lease	0000	9780				223,392.00		
Bank of America Technology Lease	0000	9780				70,220.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	65,000.00	68,000.00	24,871.62	68,000.00	0.00	0.0%
5) TOTAL, REVENUES			65,000.00	68,000.00	24,871.62	68,000.00		
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	31,000.00	112,460.00	106,485.72	112,460.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,500.00	22,500.00	0.00	22,500.00	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	38,595.00	38,595.00	0.00	38,963.00	(368.00)	-1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			92,095.00	173,555.00	106,485.72	173,923.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(27,095.00)	(105,555.00)	(81,614.10)	(105,923.00)		
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)			(27,095.00)	(105,555.00)	(81,614.10)	(105,923.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	573,675.00	601,057.00		601,057.14	0.14	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			573,675.00	601,057.00		601,057.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			573,675.00	601,057.00		601,057.14		
2) Ending Balance, June 30 (E + F1e)			546,580.00	495,502.00		495,134.14		
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	546,580.00	495,502.00		495,134.14		
Future WCTA Lease/Purchase Payment	0000	9780	39,000.00					
Future Facilities Expansion - Richard Crane	0000	9780	507,580.00					
Future WCTA Lease/Purchase Payment	0000	9780		38,600.00				
Future Facilities Expansion - Richard Crane	0000	9780		456,902.00				
Future WCTA Lease/Purchase Payment	0000	9780				39,000.00		
Future Facilities Expansion - Richard Crane	0000	9780				456,134.14		
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	521,880.00	521,880.00	2.23	524,160.00	2,280.00	0.4%
5) TOTAL REVENUES			521,880.00	521,880.00	2.23	524,160.00		
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)			521,880.00	521,880.00	2.23	524,160.00		
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	521,000.00	521,000.00	0.00	521,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(521,000.00)	(521,000.00)	0.00	(521,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			880.00	880.00	2.23	3,160.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	711.00	1,321.00		1,320.79	(0.21)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			711.00	1,321.00		1,320.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			711.00	1,321.00		1,320.79		
2) Ending Balance, June 30 (E + F1e)			1,591.00	2,201.00		4,480.79		
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	1,559.00	2,169.00		4,448.85		
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 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)	5,574.60	5,574.60	5,613.52	5,613.52	38.92	1%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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 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)	5,574.60	5,574.60	5,613.52	5,613.52	38.92	1%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	1.98	1.98	1.98	1.98	0.00	0%
b. Special Education-Special Day Class	34.77	34.77	36.09	36.09	1.32	4%
c. Special Education-NPS/LCI	1.00	1.00	1.00	1.00	0.00	0%
d. Special Education Extended Year	5.50	5.50	5.50	5.50	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	43.25	43.25	44.57	44.57	1.32	3%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,617.85	5,617.85	5,658.09	5,658.09	40.24	1%
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)						

Cotati-Rohnert Park Unified School District
 Analysis of Enrollment and Average Daily Attendance
 First Interim Report 2015-16

Different items in the state forms use different ADA and enrollment statistics. In addition, over time the state has modified the forms so that the extracted data is not always comparable. This spreadsheet reviews these items in an effort to reduce confusion.

Enrollment	District	County Programs	Total
Historic Actuals	A		
2012-13	5,770	n/a	
2013-14	5,788	n/a	
2014-15	5,868	42	5,910
Projections	B, C	C	C
2015-16	5,917	47	5,964
2016-17	5,922	47	5,969
2017-18	5,925	47	5,972

District enrollment is also known as CBEDS.

Average Daily Attendance (ADA)	District	County Programs	Total
Historic Actuals	C, G	C, G	E, F
2012-13	5,504.00 *	94.95	5,598.95
2013-14	5,531.20	92.20	5,623.40
2014-15	5,575.41	44.57	5,619.98
Projections	C	C	C, D
2015-16	5,613.52	44.57	5,658.09
2016-17	5,618.30	44.57	5,662.87
2017-18	5,621.12	44.57	5,665.69

*The 2012-13 ADA has been corrected to exclude charter school ADA, as the district does not receive funding for that ADA.

ADA to Enrollment	Total ADA	District Enrollment	Ratio
Historic Actuals	E	A	D
2012-13	5,599 *	5,770	97.0%
2013-14	5,623	5,788	97.2%
2014-15	5,620	5,868	95.8%
Historical Average Ratio Allowance			96.7%
District's ADA to Enrollment Standard		F	97.2%

The current State forms compare total ADA, including county programs, to CBEDS enrollment which excludes county programs. This results in a higher ratio than historically reported. We have deliberately projected ADA conservatively, using the 2014-15 actual rather than the historical average.

Key:

- A. Criterion 3A
- B. Criteria 2A and 3B
- C. LCFF Calculator
- D. Criteria 1A and 3B
- E. LCFF Calculator and Criterion 3A
- F. Criterion 3A
- G. P-2 ADA Certifications

SECTION VI.

LOCAL CONTROL FUNDING FORMULA

CALCULATIONS

LCFF Calculator Universal Assumptions
 Cotati-Rohnert Park Unified (73882) - First Interim 2015

Summary of Funding					
	2013-14	2014-15	2015-16	2016-17	2017-18
Target	\$ 48,212,079	\$ 48,854,486	\$ 49,738,375	\$ 50,579,359	\$ 51,741,635
Floor	35,059,948	36,621,385	40,549,094	45,317,264	47,208,853
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
<i>Remaining Need after Gap (informational only)</i>	11,573,652	8,543,578	4,454,963	3,391,420	2,941,322
Current Year Gap Funding	1,578,479	3,689,523	4,734,318	1,870,675	1,591,460
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total Phase-In Entitlement	\$ 36,638,427	\$ 40,310,908	\$ 45,283,412	\$ 47,187,939	\$ 48,800,313

Components of LCFF By Object Code						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
8011 - State Aid	\$ 7,534,917	\$ 10,797,145	\$ 15,959,157	\$ 19,572,339	\$ 22,057,351	\$ 24,506,506
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	5,185,127	-	-	-	-	-
8012 - EPA	6,510,843	6,310,440	7,961,409	7,538,767	7,521,622	6,923,338
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes		20,034,968	17,264,116	19,415,309	19,053,141	19,053,141
8096 - In-Lieu of Property Taxes		(504,126)	(873,773)	(1,243,004)	(1,444,175)	(1,682,673)
<i>Property Taxes net of in-lieu</i>	16,214,006	19,530,842	16,390,343	18,172,305	17,608,966	17,370,468
TOTAL FUNDING	\$ 35,444,893	\$ 36,638,427	\$ 40,310,908	\$ 45,283,412	\$ 47,187,939	\$ 48,800,313
<i>Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>EPA in excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Student Population					
	2013-14	2014-15	2015-16	2016-17	2017-18
Unduplicated Pupil Population					
Agency Unduplicated Pupil Count	2,658.00	2,886.00	2,922.00	2,798.00	2,746.00
COE Unduplicated Pupil Count	39.00	13.00	15.00	15.00	15.00
Total Unduplicated pupil Count	2,697.00	2,899.00	2,937.00	2,813.00	2,761.00
Rolling %, Supplemental Grant	45.8100%	49.0400%	49.1100%	48.4700%	47.5300%
Rolling %, Concentration Grant	45.8100%	49.0400%	49.1100%	48.4700%	47.5300%
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>
Grades TK-3	1,690.74	1,709.11	1,696.71	1,672.99	1,671.09
Grades 4-6	1,300.01	1,259.43	1,281.73	1,253.23	1,270.33
Grades 7-8	862.15	907.73	882.22	888.87	882.22
Grades 9-12	1,770.13	1,743.71	1,797.43	1,847.78	1,842.05
Total Adjusted Base Grant ADA	5,623.03	5,619.98	5,658.09	5,662.87	5,665.69
Necessary Small School ADA	<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	5623.03	5619.98	5658.09	5662.87	5665.69
ACTUAL ADA (Current Year Only)					
Grades TK-3	1,690.74	1,709.11	1,696.71	1,672.99	1,671.09
Grades 4-6	1,300.01	1,259.43	1,281.73	1,253.23	1,270.33
Grades 7-8	862.15	907.73	882.22	888.87	882.22
Grades 9-12	1,770.13	1,743.71	1,797.43	1,847.78	1,842.05
Total Actual ADA	5,623.03	5,619.98	5,658.09	5,662.87	5,665.69
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	-

Minimum Proportionality Percentage (MPP)					
	2013-14	2014-15	2015-16	2016-17	2017-18
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 1,302,563	\$ 2,268,676	\$ 1,573,262	\$ 1,561,697	\$ 1,561,697
Current year Minimum Proportionality Percentage (MPP)	3.38%	5.34%	3.49%	3.34%	3.34%

Cotati-Rohnert Park Unified (73882) - First Interim 2015

PROPOSITION 30 - EDUCATION PROTECTION ACCOUNT

EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.1229%	26.6637%	25.0782%	25.0000%
Education Protection Account (EPA)					
	2012-13	2013-14	2014-15	2015-16	2016-17
Calculation of EPA Entitlement					
Adjusted Total Revenue Limit	30,259,766	29,874,821	29,858,617	30,061,092	30,086,489
Current Year Adjusted NSS Allowance		-	-	-	-
A. Total: Adj. Rev. Limit or General Purpose Funding in LCFF Floor	30,259,766	29,874,821	29,858,617	30,061,092	30,086,489
B. Property Taxes/In-Lieu	16,214,006	19,530,842	16,390,343	18,172,305	17,608,966
C. ADA Used for EPA Minimum		5,623.03	5,619.98	5,658.09	5,662.87
D. Gross State Aid for Purposes of EPA (A - B; if<0, then 0)	14,045,760	10,343,979	13,468,274	11,888,787	12,477,523
E. Proportionate Share* (A * %)	6,510,843	6,310,440	7,961,409	7,538,767	7,521,622
F. Minimum EPA (C x \$200)	1,139,098	1,124,606	1,123,996	1,131,618	1,132,574
G. Adjusted EPA Proportionate Share (Reduced for Amounts in Excess of State Aid, lesser of D or E.		6,310,440	7,961,409	7,538,767	7,521,622
H. EPA Allocation (Greater of F or G)	6,510,843	6,310,440	7,961,409	7,538,767	7,521,622
Calculation of Net State Aid before Minimum State Aid					
Phase-In Entitlement	30,259,766	36,638,427	40,310,908	45,283,412	47,187,939
Less Property Taxes/In-Lieu	16,214,006	19,530,842	16,390,343	18,172,305	17,608,966
Gross State Aid	14,045,760	17,107,585	23,920,565	27,111,107	29,578,973
Less EPA Allocation	6,510,843	6,310,440	7,961,409	7,538,767	7,521,622
Net State Aid	7,534,917	10,797,145	15,959,157	19,572,339	22,057,351
Minimum State Aid					
Adjusted Total Revenue Limit	30,259,766	29,874,765	29,858,560	30,061,036	30,086,432
2012-13 Deficited NSS Allowance	-	-	-	-	-
Less Property Taxes/In-Lieu	16,214,006	19,530,842	16,390,343	18,172,305	17,608,966
Less EPA Allocation	6,510,843	6,310,440	7,961,409	7,538,767	7,521,622
Revenue Limit Minimum State Aid	7,534,917	4,033,483	5,506,808	4,349,964	4,955,844
Categorical Minimum State Aid	5,185,127	5,185,127	5,185,127	5,185,127	5,185,127
Minimum State Aid Guarantee	12,720,044	9,218,610	10,691,935	9,535,091	10,140,971
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-
LCFF State Aid	12,720,044	10,797,145	15,959,157	19,572,339	22,057,351
EPA in Excess to LCFF Funding	-	-	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) - First Interim 2015

	2013-14	2014-15	2015-16	2016-17	2017-18
COLA	1.57%	0.85%	1.02%	1.60%	2.48%
GAP Funding rate	12.00%	30.16%	51.52%	35.55%	35.11%
Estimated Property Taxes (with RDA)	20,034,968	17,264,116	19,415,309	19,053,141	19,053,141
Less In-Lieu transfer	\$ (504,126)	\$ (873,773)	\$ (1,243,004)	\$ (1,444,175)	\$ (1,682,673)
Total Local Revenue	\$ 19,530,842	\$ 16,390,343	\$ 18,172,305	\$ 17,608,966	\$ 17,370,468
Statewide 90th percentile rate	\$ 12,921.15	---	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

	2013-14	2014-15	2015-16	2016-17	2017-18
District Enrollment	5,788	5,868	5,917	5,922	5,925
COE Enrollment	100	44	47	47	47
Total Enrollment	5,888	5,912	5,964	5,969	5,972
District Unduplicated Pupil Count	2,658	2,886	2,922	2,798	2,746
COE Unduplicated Pupil Count	39	13	15	15	15
Total Unduplicated Pupil Count	2,697	2,899	2,937	2,813	2,761
	<i>1-yr percentage</i>	<i>2-yr percentage</i>	<i>3-yr percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	45.81%	49.04%	49.25%	47.13%	46.23%
Unduplicated Pupil Percentage (%)	45.81%	49.04%	49.11%	48.47%	47.53%
		<i>Alternate</i>	<i>Alternate</i>		

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
Grades TK-3	B-1	1,710.08	1,673.37	1,703.52	1,692.90	1,669.15	1,667.25
Grades 4-6	B-2	1,239.70	1,274.04	1,246.72	1,270.15	1,241.65	1,258.75
Grades 7-8	B-3	778.58	846.22	900.43	873.05	879.70	873.05
Grades 9-12	B-4	1,743.80	1,700.80	1,686.23	1,732.80	1,783.15	1,777.45
Ungraded (enter here OR in spans above)							

NPS, NPS-LCI, CDS:

TK-3	E-1	0.99	2.70	0.92	0.95	0.95
4-6	E-2	7.93	7.78	6.65	6.65	6.65
7-8	E-3	6.34	3.83	5.70	5.70	5.70
9-12	E-4	21.14	24.20	31.35	31.35	31.32

COE operated (Community School, Special Ed):

TK-3	E-6 & E-11	16.38	2.89	2.89	2.89	2.89
4-6	E-7 & E-12	18.04	4.93	4.93	4.93	4.93
7-8	E-8 & E-13	9.59	3.47	3.47	3.47	3.47
9-12	E-9 & E-14	48.19	33.28	33.28	33.28	33.28

TOTAL 5,623.03 5,619.98 5,658.09 5,662.87 5,665.69

CHARTER ADA ADJUSTMENT

	2013-14	2014-15	2015-16	2016-17	2017-18
ADA transfer: Student from District to Charter (cross fiscal year)					
Grades TK-3	-	-			
Grades 4-6	-	1.85			
Grades 7-8	-	0.91			
Grades 9-12	10.67	-			
	10.67	2.76	-	-	-

ADA transfer: Student from Charter to District (cross fiscal year)

Grades TK-3	A-11	-	-		
Grades 4-6	A-12	-	-		
Grades 7-8	A-13	-	-		
Grades 9-12	A-14	2.86	-		

Difference (if diff. < 0, no adj. to PY ADA) 2.86 - 2.76 - - -

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF
Cotati-Rohnert Park Unified (73882) - First Interim 2015

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	1,710.08	1,673.37	-	17.37	-	1,690.74
Grades 4-6	1,239.70	1,274.04	-	25.97	-	1,300.01
Grades 7-8	778.58	846.22	-	15.93	-	862.15
Grades 9-12	1,735.99	1,700.80	-	69.33	-	1,770.13
Ungraded	-	-	-	-	-	-
SUBTOTAL	5,464.35	5,494.43				
		30.08				
Declining or Increasing ADA		Increase				
NSS	-	-	-	-	-	-
TOTAL ADA	5,464.35	5,494.43	-	128.60	-	5,623.03
2014-15						
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,673.37	1,703.52	-	5.59		1,709.11
Grades 4-6	1,272.19	1,246.72	-	12.71		1,259.43
Grades 7-8	845.31	900.43	-	7.30		907.73
Grades 9-12	1,700.80	1,686.23	-	57.48		1,743.71
SUBTOTAL	5,491.67	5,536.90				
		45.23				
Declining or Increasing ADA		Increase				
NSS	-	-	-	-	-	-
TOTAL ADA	5,491.67	5,536.90	-	83.08	-	5,619.98
2015-16						
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,703.52	1,692.90	-	3.81		1,696.71
Grades 4-6	1,246.72	1,270.15	-	11.58		1,281.73
Grades 7-8	900.43	873.05	-	9.17		882.22
Grades 9-12	1,686.23	1,732.80	-	64.63		1,797.43
SUBTOTAL	5,536.90	5,568.90				
		32.00				
Declining or Increasing ADA		Increase				
NSS	-	-	-	-	-	-
TOTAL ADA	5,536.90	5,568.90	-	89.19	-	5,658.09
2016-17						
Grade Span	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,692.90	1,669.15	-	3.84		1,672.99
Grades 4-6	1,270.15	1,241.65	-	11.58		1,253.23
Grades 7-8	873.05	879.70	-	9.17		888.87
Grades 9-12	1,732.80	1,783.15	-	64.63		1,847.78
SUBTOTAL	5,568.90	5,573.65				
		4.75				
Declining or Increasing ADA		Increase				
NSS	-	-	-	-	-	-
TOTAL ADA	5,568.90	5,573.65	-	89.22	-	5,662.87
2017-18						
Grade Span	2016-17 P2	2017-18 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,669.15	1,667.25	-	3.84		1,671.09
Grades 4-6	1,241.65	1,258.75	-	11.58		1,270.33
Grades 7-8	879.70	873.05	-	9.17		882.22
Grades 9-12	1,783.15	1,777.45	-	64.60		1,842.05
SUBTOTAL	5,573.65	5,576.50				
		2.85				
Declining or Increasing ADA		Increase				
NSS	-	-	-	-	-	-
TOTAL ADA	5,573.65	5,576.50	-	89.19	-	5,665.69

Cotati-Rohnert Park Unified (73882) - First Interim 2015						v16.2b
LOCAL CONTROL FUNDING FORMULA						2014-15
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	2 yr average			49.04%	COLA 0.850%	2014-15
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,709.11	7,011	729	759	-	14,525,964
Grades 4-6	1,259.43	7,116		698	-	9,841,107
Grades 7-8	907.73	7,328		719	-	7,304,258
Grades 9-12	1,743.71	8,491	221	854	-	16,681,155
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	5,619.98	42,402,361	1,631,301	4,318,821	-	48,352,483
Targeted Instructional Improvement Block Grant						502,003
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						48,854,486
ECONOMIC RECOVERY TARGET PAYMENT					1/4	-
CALCULATE LCFF FLOOR						
Current year Funded ADA times Base per ADA				12-13 Rate	14-15 ADA	29,633,930
Current year Funded ADA times Other RL per ADA				5,272.96	5,619.98	224,687
Necessary Small School Allowance at 12-13 rates				39.98	5,619.98	-
2012-13 Categoricals						5,185,127
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 280.72	5,619.98	1,577,641
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						36,621,385
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2014/15
LOCAL CONTROL FUNDING FORMULA TARGET						48,854,486
LOCAL CONTROL FUNDING FORMULA FLOOR						36,621,385
Applied Funding Formula: Floor or Target						FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)						12,233,101
Current Year Gap Funding						30.16% 3,689,523
ECONOMIC RECOVERY PAYMENT						-
LCFF Entitlement before Minimum State Aid provision						40,310,908
CALCULATE STATE AID						
Transition Entitlement						40,310,908
Local Revenue (including RDA)						(16,390,343)
Gross State Aid						23,920,565
CALCULATE MINIMUM STATE AID						
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	14-15 ADA		N/A
2012-13 NSS Allowance (deficited)			5,312.93	5,619.98		29,858,560
Less Current Year Property Taxes/In Lieu						(16,390,343)
Subtotal State Aid for Historical RL/Charter General BG						13,468,217
Categorical funding from 2012-13						5,185,127
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						18,653,344
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						23,920,565
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						40,310,908
CHANGE OVER PRIOR YEAR				10.02%	3,672,481	
LCFF Entitlement PER ADA						7,173
PER ADA CHANGE OVER PRIOR YEAR				10.08%	657	
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2014-15
State Aid			39.82%	6,812,980		23,920,565
Property Taxes net of in-lieu			-16.08%	(3,140,499)		16,390,343
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			10.02%	3,672,481		40,310,908

Cotati-Rohnert Park Unified (73882) - First Interim						v16.2b
LOCAL CONTROL FUNDING FORMULA						2015-16
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			49.11%	COLA	1.020%
	ADA	Base	Gr Span	Supp	Concen	2015-16
Grades TK-3	1,696.71	7,083	737	768	-	14,571,482
Grades 4-6	1,281.73	7,189		706	-	10,119,391
Grades 7-8	882.22	7,403		727	-	7,172,557
Grades 9-12	1,797.43	8,578	223	864	-	17,372,941
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	5,658.09	43,181,584	1,651,302	4,403,486	-	49,236,372
Targeted Instructional Improvement Block Grant						502,003
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						49,738,375
ECONOMIC RECOVERY TARGET PAYMENT						3/8
CALCULATE LCFF FLOOR						
Current year Funded ADA times Base per ADA				12-13 Rate	15-16 ADA	29,834,882
Current year Funded ADA times Other RL per ADA				39.98	5,658.09	226,210
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						5,185,127
2012-13 Categorical Program Entitlement Rate per ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA				\$ 937.22	5,658.09	5,302,875
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						40,549,094
CALCULATE LCFF PHASE-IN ENTITLEMENT						2015/16
LOCAL CONTROL FUNDING FORMULA TARGET						49,738,375
LOCAL CONTROL FUNDING FORMULA FLOOR						40,549,094
Applied Funding Formula: Floor or Target						FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)						9,189,281
Current Year Gap Funding					51.52%	4,734,318
ECONOMIC RECOVERY PAYMENT						-
LCFF Entitlement before Minimum State Aid provision						45,283,412
CALCULATE STATE AID						
Transition Entitlement						45,283,412
Local Revenue (including RDA)						(18,172,305)
Gross State Aid						27,111,107
CALCULATE MINIMUM STATE AID						
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	15-16 ADA		N/A
2012-13 NSS Allowance (deficit)			5,312.93	5,658.09		30,061,036
Less Current Year Property Taxes/In Lieu						(18,172,305)
Subtotal State Aid for Historical RL/Charter General BG						11,888,731
Categorical funding from 2012-13						5,185,127
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						17,073,858
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective)						-
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						27,111,107
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice)						45,283,412
CHANGE OVER PRIOR YEAR			12.34%	4,972,504		
LCFF Entitlement PER ADA						8,003
PER ADA CHANGE OVER PRIOR YEAR			11.57%	830		
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2015-16
State Aid			13.34%	3,190,542		27,111,107
Property Taxes net of in-lieu			10.87%	1,781,962		18,172,305
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			12.34%	4,972,504		45,283,412

Cotati-Rohnert Park Unified (73882) - First Interim						v16.2b
LOCAL CONTROL FUNDING FORMULA						2016-17
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			48.47%	COLA 1.600%	2016-17
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,672.99	7,196	748	770	-	14,578,588
Grades 4-6	1,253.23	7,304		708	-	10,040,941
Grades 7-8	888.87	7,521		729	-	7,333,254
Grades 9-12	1,847.78	8,715	227	867	-	18,124,574
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	5,662.87	43,981,022	1,670,843	4,425,491	-	50,077,356
Targeted Instructional Improvement Block Grant						502,003
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						50,579,359
ECONOMIC RECOVERY TARGET PAYMENT					1/2	-
CALCULATE LCFF FLOOR						
Current year Funded ADA times Base per ADA				12-13 Rate	16-17 ADA	29,860,087
Current year Funded ADA times Other RL per ADA				5,272.96	5,662.87	226,402
Necessary Small School Allowance at 12-13 rates				39.98	5,662.87	-
2012-13 Categoricals						5,185,127
2012-13 Categorical Program Entitlement Rate per ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY A				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA				\$ 1,773.95	5,662.87	10,045,648
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						45,317,264
CALCULATE LCFF PHASE-IN ENTITLEMENT						
LOCAL CONTROL FUNDING FORMULA TARGET						50,579,359
LOCAL CONTROL FUNDING FORMULA FLOOR						45,317,264
Applied Funding Formula: Floor or Target						FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)						5,262,095
Current Year Gap Funding					35.55%	1,870,675
ECONOMIC RECOVERY PAYMENT						-
LCFF Entitlement before Minimum State Aid provision						47,187,939
CALCULATE STATE AID						
Transition Entitlement						47,187,939
Local Revenue (including RDA)						(17,608,966)
Gross State Aid						<u>29,578,973</u>
CALCULATE MINIMUM STATE AID						
2012-13 RL/Charter Gen BG adjusted for ADA				12-13 Rate	16-17 ADA	N/A
2012-13 NSS Allowance (deficit)				5,312.93	5,662.87	30,086,432
Less Current Year Property Taxes/In Lieu						(17,608,966)
Subtotal State Aid for Historical RL/Charter General BG						12,477,466
Categorical funding from 2012-13						5,185,127
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						<u>17,662,593</u>
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						29,578,973
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice, Supp)						47,187,939
CHANGE OVER PRIOR YEAR			4.21%	1,904,527		
LCFF Entitlement PER ADA						8,333
PER ADA CHANGE OVER PRIOR YEAR			4.12%	330		
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2016-17
State Aid			9.10%	2,467,866		29,578,973
Property Taxes net of in-lieu			-3.10%	(563,339)		17,608,966
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			4.21%	1,904,527		47,187,939

Cotati-Rohnert Park Unified (73882) - First Interim						v16.2b
LOCAL CONTROL FUNDING FORMULA						2017-18
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			47.53%	COLA	2.480%
	ADA	Base	Gr Span	Supp	Concen	2017-18
Grades TK-3	1,671.09	7,374	767	774	-	14,897,573
Grades 4-6	1,270.33	7,485		712	-	10,412,290
Grades 7-8	882.22	7,708		733	-	7,446,574
Grades 9-12	1,842.05	8,931	232	871	-	18,483,194
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	5,665.69	45,082,539	1,709,082	4,448,011	-	51,239,632
Targeted Instructional Improvement Block Grant						502,003
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						51,741,635
ECONOMIC RECOVERY TARGET PAYMENT					5/8	-
CALCULATE LCFF FLOOR						
Current year Funded ADA times Base per ADA				12-13 Rate	17-18 ADA	29,874,957
Current year Funded ADA times Other RL per ADA				5,272.96	5,665.69	226,514
Necessary Small School Allowance at 12-13 rates				39.98	5,665.69	-
2012-13 Categoricals						5,185,127
2012-13 Categorical Program Entitlement Rate per ADA				-	-	-
Less Fair Share Reduction				-	-	-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA				\$ 2,104.29	5,665.69	11,922,255
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						47,208,853
CALCULATE LCFF PHASE-IN ENTITLEMENT						
LOCAL CONTROL FUNDING FORMULA TARGET						51,741,635
LOCAL CONTROL FUNDING FORMULA FLOOR						47,208,853
Applied Funding Formula: Floor or Target						FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)						4,532,782
Current Year Gap Funding					35.11%	1,591,460
ECONOMIC RECOVERY PAYMENT						-
LCFF Entitlement before Minimum State Aid provision						48,800,313
CALCULATE STATE AID						
Transition Entitlement						48,800,313
Local Revenue (including RDA)						(17,370,468)
Gross State Aid						31,429,845
CALCULATE MINIMUM STATE AID						
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	17-18 ADA		N/A
2012-13 NSS Allowance (deficit)			5,312.93	5,665.69		30,101,414
Less Current Year Property Taxes/In Lieu						(17,370,468)
Subtotal State Aid for Historical RL/Charter General BG						12,730,946
Categorical funding from 2012-13						5,185,127
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						17,916,073
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						31,429,845
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice, Supp)						48,800,313
CHANGE OVER PRIOR YEAR			3.42%	1,612,374		
LCFF Entitlement PER ADA						8,613
PER ADA CHANGE OVER PRIOR YEAR			3.36%	280		
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2017-18
State Aid			6.26%	1,850,872		31,429,845
Property Taxes net of in-lieu			-1.35%	(238,498)		17,370,468
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			3.42%	1,612,374		48,800,313

SECTION VII.

CRITERIA & STANDARDS

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	5,617.85	5,658.09	0.7%	Met
1st Subsequent Year (2016-17)	5,712.85	5,662.87	-0.9%	Met
2nd Subsequent Year (2017-18)	5,803.10	5,665.69	-2.4%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district has conservatively projected enrollment figures to be level, resulting in a slight drop in both enrollment and ADA projections for the 2017-18 school year.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2015-16)	5,868	5,917	0.8%	Met
1st Subsequent Year (2016-17)	5,968	5,922	-0.8%	Met
2nd Subsequent Year (2017-18)	6,063	5,925	-2.3%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment has increased in 2015-16, but the district is conservatively projecting level enrollment in 2016-17 and 2017-18. The projections don't include any growth in enrollment from the new housing being developed in the district.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA		Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)			
Third Prior Year (2012-13)	5,697		5,770	98.7%
Second Prior Year (2013-14)	5,623		5,788	97.1%
First Prior Year (2014-15)	5,620		5,868	95.8%
			Historical Average Ratio:	97.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				97.7%

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

DATA ENTRY: Estimated P-2 ADA data that exist will be extracted into the first column for the Current Year; otherwise, enter data in the first column for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA		Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A6 and C9)				
Current Year (2015-16)	5,658		5,917	95.6%	Met
1st Subsequent Year (2016-17)	5,663		5,922	95.6%	Met
2nd Subsequent Year (2017-18)	5,666		5,925	95.6%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2015-16)	45,778,678.00		
1st Subsequent Year (2016-17)	48,387,014.00	48,644,134.00	0.5%	Met
2nd Subsequent Year (2017-18)	50,743,160.00	50,539,737.00	-0.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

In the current year, projected ADA has grown by approximately 49, due to an actual enrollment increase of 52. The final state budget shifts transportation funding from JPAs to the member districts. We have budgeted \$548,000 as our estimate of the increase in LCFF revenue, pending the actual calculation by the state. Those two changes account for a 2% increase in current year LCFF revenue. Without that increase, the standard would be 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 (2012-13)	27,940,471.64	32,575,539.97	85.8%
Second Prior Year (2013-14)	30,301,212.28	35,093,652.01	86.3%
First Prior Year (2014-15)	34,793,560.31	39,689,808.33	87.7%
Historical Average Ratio:			86.6%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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):	83.6% to 89.6%	83.6% to 89.6%	83.6% to 89.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2015-16)	35,205,575.00	42,184,499.00	83.5%	Not Met
1st Subsequent Year (2016-17)	36,395,465.00	42,225,345.00	86.2%	Met
2nd Subsequent Year (2017-18)	37,717,086.00	43,415,271.00	86.9%	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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

Explanation:
(required if NOT met)

In the current year, the district will receive \$2,950,996 as a one-time payment against the mandated costs backlog. This amounts to 7% of the expenditure budget. The district will transfer \$1,034,622 of the one-time funding to fund 17 to be held as the district's 3% required Reserve for Economic Uncertainties. Although the funds are still held as reserves, they are accounted for in the general fund as expenditures. Without these two items, the standard would be met.

6. CRITERION: Other Revenues and Expenditures

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

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

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2015-16)	2,242,103.00	2,980,435.00	32.9%	Yes
1st Subsequent Year (2016-17)	2,226,201.00	2,338,294.00	5.0%	No
2nd Subsequent Year (2017-18)	2,226,201.00	2,338,294.00	5.0%	No

Explanation:
(required if Yes)
The district doesn't budget carryover at adoption. After closing, we have budgeted \$576,384 of carryover revenue in 2015-16. Medi-Cal Administrative Activities (MAA) funds have been frozen in recent years, and it is difficult to predict revenue. The backlog is now being funded, so the MAA budget has been adjusted to reflect the actual receipts of \$156,408 and additional expected backlog payments. Without these two items the standard would be met.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	5,348,642.00	6,754,934.00	26.3%	Yes
1st Subsequent Year (2016-17)	2,411,071.00	3,334,204.00	38.3%	Yes
2nd Subsequent Year (2017-18)	2,433,094.00	3,336,090.00	37.1%	Yes

Explanation:
(required if Yes)
The district is now required to record its share of the state's contribution to STRS, known as "STRS On-Behalf Payments." It wasn't possible to estimate the amount at budget adoption. The district has now projected \$1,069,859 in each year in nue and STRS expenditures. The final state budget in 2015-16 allocated \$457,000 for the one-time Educator Effectiveness block grant. Beginning in 2015-16 lottery funds are no longer allocated for adult ed ADA, leading to an increase in rates. Without these items the standard would be met.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	4,869,068.00	5,440,218.90	11.7%	Yes
1st Subsequent Year (2016-17)	4,592,479.00	4,625,895.00	0.7%	No
2nd Subsequent Year (2017-18)	3,319,472.00	4,544,572.00	36.9%	Yes

Explanation:
(required if Yes)
The district budgets donations and other local revenue conservatively until funds are received. The increase reflects actual receipts, including returned workers comp premiums. In November district voters approved an extension of the district's parcel tax through 2025, so we added \$1.2 million in revenue to 2017-18. Without these items the standard would be met.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	1,133,762.00	1,917,981.58	69.2%	Yes
1st Subsequent Year (2016-17)	1,166,982.00	747,209.00	-36.0%	Yes
2nd Subsequent Year (2017-18)	1,173,106.00	763,229.00	-34.9%	Yes

Explanation:
(required if Yes)
The 2015-16 budget has increased as a result of budgeting expenditures of carryover and donations and MAA revenue received. In the two subsequent years budgets have been reduced due to the new flexibility in RRMA contributions and the elimination of expenditures funded from carryover.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	9,674,758.00	11,180,937.32	15.6%	Yes
1st Subsequent Year (2016-17)	9,887,188.00	9,901,689.00	0.1%	No
2nd Subsequent Year (2017-18)	10,147,181.00	10,035,319.00	-1.1%	No

Explanation:
(required if Yes)
Due to the statewide staffing shortage, the district has contracted for more than \$1.5 million in special education services originally budgeted to be filled by employees. The district has recruitment strategies that should allow it to reduce contracts in the two projection years and has adjusted the projection accordingly.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	12,459,813.00	15,175,587.90	21.8%	Not Met
1st Subsequent Year (2016-17)	9,229,751.00	10,298,393.00	11.6%	Not Met
2nd Subsequent Year (2017-18)	7,978,767.00	10,218,956.00	28.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	10,808,520.00	13,098,918.90	21.2%	Not Met
1st Subsequent Year (2016-17)	11,054,170.00	10,648,898.00	-3.7%	Met
2nd Subsequent Year (2017-18)	11,320,287.00	10,798,548.00	-4.6%	Met

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

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

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

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

The district doesn't budget carryover at adoption. After closing, we have budgeted \$576,384 of carryover revenue in 2015-16. Medi-Cal Administrative Activities (MAA) funds have been frozen in recent years, and it is difficult to predict revenue. The backlog is now being funded, so the MAA budget has been adjusted to reflect the actual receipts of \$156,408 and additional expected backlog payments. Without these two items the standard would be met.

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

The district is now required to record its share of the state's contribution to STRS, known as "STRS On-Behalf Payments." It wasn't possible to estimate the amount at budget adoption. The district has now projected \$1,069,859 in each year in new and STRS expenditures. The final state budget in 2015-16 allocated \$457,000 for the one-time Educator Effectiveness block grant. Beginning in 2015-16 lottery funds are no longer allocated for adult ed ADA, leading to an increase in rates. Without these items the standard would be met.

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

The district budgets donations and other local revenue conservatively until funds are received. The increase reflects actual receipts, including returned workers comp premiums. In November district voters approved an extension of the district's parcel tax through 2025, so we added \$1.2 million in revenue to 2017-18. Without these items the standard would be met.

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

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

The 2015-16 budget has increased as a result of budgeting expenditures of carryover and donations and MAA revenue received. In the two subsequent years budgets have been reduced due to the new flexibility in RRMA contributions and the elimination of expenditures funded from carryover.

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

Due to the statewide staffing shortage, the district has contracted for more than \$1.5 million in special education services originally budgeted to be filled by employees. The district has recruitment strategies that should allow it to reduce contracts in the two projection years and has adjusted the projection accordingly.

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 amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,013,997.00	1,463,167.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		1,590,599.00	

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

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

For 2015-16, the required minimum is the lesser of 3% of general fund expenditures or the amount contributed in 2014-15. The required minimum figure shown above is the amount contributed to the routine restricted maintenance resource in 2014-15.

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.2%	3.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.1%	1.0%

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 (2015-16)	230,087.00	43,485,731.00		N/A	Met
1st Subsequent Year (2016-17)	(241,578.00)	42,408,955.00		0.6%	Met
2nd Subsequent Year (2017-18)	(938,009.00)	43,598,881.00		2.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The continuing increase to Special Education costs means that each year the unrestricted contribution to restricted resources increases. In 2017-18, the contribution to restricted resources is over \$8 million, largely due to increased special education costs.

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 (2015-16)	1,766,195.36	Met
1st Subsequent Year (2016-17)	959,326.36	Met
2nd Subsequent Year (2017-18)	20,410.36	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 (2015-16)	359,247.00	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:

DATA ENTRY: Current Year data are extracted. Enter district and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$65,000 (greater of)	0	to	300
4% or \$65,000 (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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	5,658	5,663	5,666
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): _____

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	62,148,255.90	59,444,692.00	61,109,676.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	62,148,255.90	59,444,692.00	61,109,676.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,864,447.68	1,783,340.76	1,833,290.28
6. Reserve Standard - by Amount (\$65,000 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)	1,864,447.68	1,783,340.76	1,833,290.28

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	1,864,447.68	1,894,000.00	1,894,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,864,447.68	1,894,000.00	1,894,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.19%	3.10%
District's Reserve Standard (Section 10B, Line 7):	1,864,447.68	1,783,340.76	1,833,290.28
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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)

1b. If Yes, identify the interfund borrowings:

In July the general fund repaid the loan from the Special Reserve for Other Than Capital Outlay Fund (fund 17) that was outstanding at June 30; a new loan is projected to be needed in May 2016 and repaid in June. The Building fund (fund 21) borrowed from the general fund, the Capital Facilities fund (fund 25) and the Special Reserve for Other Than Capital Outlay Fund for cash flow purposes and repaid those loans from the proceeds of the November 2015 bond sale. The general fund is projected to make temporary loans to the cafeteria fund at various times due to the timing of federal and state reimbursements.

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)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(7,740,798.00)	(8,287,652.00)	7.1%	546,854.00	Not Met
1st Subsequent Year (2016-17)	(7,683,049.00)	(8,394,000.00)	9.3%	710,951.00	Not Met
2nd Subsequent Year (2017-18)	(8,466,900.00)	(9,532,000.00)	12.6%	1,065,100.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2015-16)	521,000.00	521,000.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	521,000.00	521,000.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	521,000.00	521,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2015-16)	286,610.00	1,301,232.00	354.0%	1,014,622.00	Not Met
1st Subsequent Year (2016-17)	293,489.00	183,610.00	-37.4%	(109,879.00)	Not Met
2nd Subsequent Year (2017-18)	301,120.00	183,610.00	-39.0%	(117,510.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Projected Special Education costs have risen since the budget was adopted due to operational changes.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The receipt of one-time funds against the mandated costs debt allows the district to make a contribution to fund 17, the Special Reserve Fund for Other Than Capital Outlay large enough to maintain the entire 3% required Reserve for Economic Uncertainty for 2015-16. Without that additional transfer, the standard would be met in 2015-16. The two subsequent years fail to meet the standard due to projected reductions in the contribution to the Cafeteria Fund now that a tentative settlement with CSEA has been reached.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

Yes

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
			Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4		01/0000/8011	01/0000/7439	197,418
Certificates of Participation					
General Obligation Bonds	33	51		51	71,565,000
Supp Early Retirement Program	5		01/0000/8011/8041	01/0000/1199	42,218
State School Building Loans					
Compensated Absences			01/0000/8011/804X	01/2X60	182,248

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

New Capital Lease- IT infrastructure	3		21/0851/8951	21/0851/7439	5,783,137
TOTAL:					77,770,021

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	94,025	94,026	80,594	13,432
Certificates of Participation				
General Obligation Bonds	3,735,000	9,529,817	9,023,025	8,341,550
Supp Early Retirement Program	12,087	12,087	12,087	9,044
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

New Capital Lease- IT infrastructure	0	2,989,620	1,494,810	1,494,810
Total Annual Payments:	3,841,112	12,625,550	10,610,516	9,858,836
Has total annual payment increased over prior year (2014-15)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

In November, 2013, the district issued \$25.5 million in new bonds from the 2014 authorization, the debt service amounts reflect this issuance. The General Obligation Bonds will be paid for through tax collections deposited in the Bond Interest and Redemption Fund (Fund 51), not the general fund. Property tax collections specific to bond repayment will continue to be deposited in Fund 51 every year until the bonds are fully repaid. The new capital lease for IT infrastructure will be paid from bond funds. The district will sell additional bonds as needed to complete planned projects and to cover these lease payments.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	10,614,153.00	10,303,495.00
b. OPEB unfunded actuarial accrued liability (UAAL)	10,614,153.00	10,303,495.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2013	Jul 01, 2015

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2015-16)	947,681.00	987,509.00
1st Subsequent Year (2016-17)	910,297.00	923,069.00
2nd Subsequent Year (2017-18)	832,908.00	800,954.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2015-16)	1,113,284.00	1,048,702.00
1st Subsequent Year (2016-17)	1,000,527.00	1,055,395.00
2nd Subsequent Year (2017-18)	923,217.00	1,005,585.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2015-16)	947,681.00	987,509.00
1st Subsequent Year (2016-17)	910,297.00	923,069.00
2nd Subsequent Year (2017-18)	832,908.00	800,954.00
d. Number of retirees receiving OPEB benefits		
Current Year (2015-16)	92	78
1st Subsequent Year (2016-17)	76	78
2nd Subsequent Year (2017-18)	66	68

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2015-16)		
1st Subsequent Year (2016-17)		
2nd Subsequent Year (2017-18)		

b. Amount contributed (funded) for self-insurance programs

Current Year (2015-16)		
1st Subsequent Year (2016-17)		
2nd Subsequent Year (2017-18)		

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	307.0	304.4	308.4	308.4

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

--

7. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0	0	0

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes

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

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

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

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	130.6	146.7	142.7	142.7

1a. Have any salary and benefit negotiations been settled since budget adoption?
 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?
 If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:

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

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

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

7. Amount included for any tentative salary schedule increases

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
2,632,520	2,826,271	3,185,349
85.0%	85.0%	85.0%
2.0%	7.0%	7.0%

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

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

No		
----	--	--

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

Board ratification of the settlement is scheduled for December 8. AB1200 reporting has been posted on the district website, including the cost of 1% for the bargaining unit.

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

The SEIU bargaining unit had completed negotiations before the budget was adopted. The CSEA bargaining unit has ratified the tentative agreement proposed for approval by the board on December 8, 2015, with this interim report. The FTE figures in S8B refer to general fund positions in both units. Classified Health and Welfare Benefits figures refer to all classified employees. All other figures in S8B refer only to CSEA unit members.

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	30.3	35.3	35.3	35.3

- 1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

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

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

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

- 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?

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

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

- 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.)

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SECTION VIII.

CASH FLOW

**PROJECTED MONTHLY CASH FLOW: General Fund
FISCAL YEAR 2015-16**

12/6/2015

Cotati-Rohnert Park USD

	Object	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	Accruals	Projected Totals
A. BEGINNING CASH		3,798,048	1,175,963	(1,908,214)	(4,051,925)	(8,543,855)	(8,136,419)	1,823,653	131,045	(2,815,120)	(3,886,966)	3,084,200	499,759		
B. REVENUES															
Principal Apportionment/LCFF	8011	1,049,010	1,049,010	1,888,219	1,888,219	1,888,219	1,888,219	1,888,219	1,888,219	1,673,251	1,673,251	1,673,251	1,673,252	-	20,120,339
Education Protection Acct (EPA)	8012			1,871,998			1,871,998			1,871,998			1,922,773		7,538,767
Special Ed Prop. Taxes	8097									315,246			315,245		630,491
Property Taxes	802x-804x	362,168		-			9,000,000				9,000,000		1,053,141		19,415,309
In Lieu Taxes to Charter Schools	8096	(235,801)	(52,426)	(104,853)	(69,902)	(69,902)	(69,902)	(69,902)	(69,902)	(111,870)	(111,870)	(111,870)	(164,804)		(1,243,004)
Federal Revenue	8100-8299	70,534	14,076	79,522	264,618	7,080	172,202	24,250	2,000	175,000	2,000	493,000	100,776	998,993	2,404,051
Other State Revenue	8300-8599		5,695	219,375	277,029	205,627	1,628,648	1,463,026	209,718	330,666	643,985	2,000	4,305	695,000	5,685,074
Parcel Tax Revenue	8621						630,000				550,000		30,000		1,210,000
Other Local Revenue	8600-8792	172,316	179,393	358,329	353,444	520,186	320,000	320,000	320,000	320,000	350,000	350,000	350,000	316,549	4,230,219
Interfund Transfer In, Fd 40	8919												521,000		521,000
TOTAL REVENUES		1,418,227	1,195,748	4,312,590	2,713,408	2,551,210	15,441,165	3,625,593	2,350,035	4,574,291	12,107,366	2,406,381	5,805,688	2,010,542	60,512,246
C. EXPENDITURES															
Certificated Salaries	1000-1999	287,937	1,923,310	2,032,465	2,031,652	2,060,737	2,080,000	2,080,000	2,055,000	2,090,000	2,090,000	2,090,000	2,095,000	41,385	22,957,486
Classified Salaries	2000-2999	208,212	547,675	543,408	536,189	534,645	575,000	560,000	560,000	560,000	560,000	560,000	560,000	133,439	6,438,567
Employee Benefits	3000-3999	314,782	1,171,752	1,312,893	1,267,749	1,286,362	1,310,000	1,290,000	1,290,000	1,290,000	1,290,000	1,300,000	1,300,000	152,206	14,575,744
Books and Supplies	4000-4999	(3,435)	129,718	292,952	287,156	190,977	150,000	150,000	150,000	150,000	150,000	120,000	100,000	50,614	1,917,982
Svcs/Other Oper Exps	5000-5999	478,094	679,960	720,880	1,046,323	1,071,646	1,010,000	950,000	990,000	982,000	950,000	965,000	925,000	412,035	11,180,938
Capital Outlay	6000-6999	107,116	316,629	129,114	9,335	12,069	31,560	50,001							655,824
Other Outgo	7000-7999	191,215	354,228	192,556	228,333	360,398	324,533	96,200	96,200	106,200	96,200	96,200	96,200	30,355	2,268,819
Transfer Out to Fund 13	7616		75,000	112,000	-	79,610									266,610
Transfer Out to Fund 17	7619											1,034,622			1,034,622
TOTAL EXPENDITURES		1,583,921	5,198,272	5,336,269	5,406,736	5,596,444	5,481,093	5,176,201	5,141,200	5,178,200	5,136,200	6,165,822	5,076,200	820,034	61,296,592
CHANGES IN CURRENT ASSETS:															
D-1 INCREASE (DECREASE)															
Cash in Bank/Awaiting Deposit	9120-9140	(30,000)											15,000		(15,000)
Accounts Receivable	9210-9299	(379,974)	(410,058)	(32,919)	(224,562)	(323,672)				(633,673)					(2,004,858)
Temporary Loan to Fd. 13	9315	100,000				20,390				(20,390)					100,000
Temporary Loan to Fd. 21	9315			1,300,000	1,500,000	(2,800,000)									-
Due from Other Funds	9310-9319			-						250,000					250,000
Prepaid Expenditures	9330												5,000		5,000
TOTAL CHANGES IN ASSETS		(309,974)	(410,058)	1,267,081	1,275,438	(3,103,282)	-	-	-	(404,063)	-	-	20,000		(1,664,858)
CHANGES IN LIABILITIES: (INCREASE)															
D-2 DECREASE															
Accounts Payable/ Payroll/Due to Govt	9500-9599	2,125,554	(508,289)	(147,049)	523,165	(349,388)		142,000	155,000	872,000		(325,000)			2,487,993
Temporary Loan from Fd 17	9615	640,812										(850,000)	850,000		640,812
Deferred Revenue	9650-9659														-
TOTAL CHANGE IN LIABILITIES		2,766,366	(508,289)	(147,049)	523,165	(349,388)	-	142,000	155,000	872,000	-	(1,175,000)	850,000		3,128,805
D-3 AUDIT ADJUSTMENTS															
NET INCREASE (DECREASE) IN CASH FROM CHANGES IN ASSETS, LIABILITIES AND AUDIT ADJUSTMENTS	97xx	(2,456,392)	918,347	(1,120,032)	(1,798,603)	3,452,670	-	(142,000)	(155,000)	(467,937)	-	1,175,000	(870,000)		(1,463,947)
NET CHANGE IN CASH: INCREASE (DECREASE)		(2,622,085)	(3,084,177)	(2,143,711)	(4,491,931)	407,437	9,960,072	(1,692,608)	(2,946,165)	(1,071,846)	6,971,166	(2,584,441)	(140,512)		(3,438,802)
F-1 CASH BALANCE AT MONTH-END		1,175,963	(1,908,214)	(4,051,925)	(8,543,855)	(8,136,419)	1,823,653	131,045	(2,815,120)	(3,886,966)	3,084,200	499,759	359,247		
F-2 CASH BALANCE AT YEAR-END															359,247
Cumulative Temporary Interfund Loans		-	-	-	-	-	-	-	-	-	-	(850,000)	-		-
Max. Loan from County Treasurer thru 4-25-16						11,266,789				11,266,789					
Cumulative Temporary Loan Fd 17		-	-	-	-	-	-	-	-	-	-	(850,000)	-		-

Cotati-Rohnert Park USD
Cash Flow Narrative for Fund 01, General Fund
2015-16 First Interim Report

The District has been approved to borrow up to \$11,266,789 from the Sonoma County Treasurer to cover general fund cash needs through April 25, 2016 due to the timing of property tax receipts, state and federal revenue and special education revenue passed through by the Sonoma County SELPA. This loan is accomplished by allowing the general fund to have a negative cash balance.

The final State budget for 2015-16 eliminates all the LCFF funding deferrals. It provides for a new one-time payment toward the mandated cost claim backlog of \$525 per prior-year student, a total of approximately \$2,951,000. Based on the schedule announced by the State, these funds are projected to be received 42.8% each in December and January and 3.4% in March with the final 11% in April.

The final State budget also includes new one-time revenue for an educator effectiveness block grant. The District's entitlement is \$457,000, projected to be received 80% in December with the remainder in March. The funds must be spent by June 30, 2018.

Other State Revenue and Employee Benefits include \$1,069,859 for the District's projected share of the State's contribution to STRS on behalf of the District. These are book entries and do not affect the District's cash flow, leading to differences between the projected budget and cash flow.

The District budget includes a transfer of approximately \$1,035,000 of the one-time funds from the mandate backlog payment to restore the economic uncertainty reserve in the Special Reserve Fund (fund 17) to 3%. The District projects it will make this transfer in May. Then the cash balance in fund 17 will be large enough for the general fund to borrow for cash flow purposes in May and June. The projection estimates a loan of \$850,000 in May, to be repaid in late June when the State makes the quarterly Education Protection Account payment.

The District settled salary negotiations with CSEA too late for the details to be included in the Projected Year Totals. Instead, the total estimated cost has been designated as an assignment of ending fund balance. To have a more realistic cash flow, these costs have been distributed to the classified salary and benefit lines beginning in December.

SECTION IX.
MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTIONS
2015-16 FIRST INTERIM REPORT

DISTRICT ASSUMPTIONS

The District used the School Services Dartboard 2015-16 Adopted State Budget version as the basis for the Multi-Year Projections.

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Statutory COLA	1.02%	1.60%	2.48%
LCFF Gap Funding %	51.52%	35.55%	35.11%
Lottery-Unrestricted	\$140.00	\$140.00	\$140.00
Lottery-Restricted	\$ 41.00	\$ 41.00	\$ 41.00
Interest Rate	2.50%	2.70%	2.90%
Consumer Price Index	2.30%	2.70%	2.80%

PROJECTED ENROLLMENT:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
District enrollment	5,917	5,922	5,925
County enrollment	<u>47</u>	<u>47</u>	<u>47</u>
Total projected enrollment	5,964	5,969	5,972
 Increase over prior year	 52	 5	 3

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

District enrollment projections are based on a conservative cohort analysis. Although enrollment has increased in the current year, the projections conservatively assume level enrollment in the subsequent years.

The projections do not include any enrollment increases due to the new housing within the District's boundaries. Occupancy of new homes is projected to begin in spring or summer 2016, 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 Average Daily Attendance ("ADA"). This includes nonpublic school (NPS), extended school year and county ADA. An adjustment is made for students transferring between a District school and a District-authorized charter school. The Adopted Budget projected 2015-16 funding based on prior year ADA, but enrollment has increased and we expect to be funded on current year ADA in all three projection years.

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Projected P-2 ADA	5,613	5,618	5,621
County ADA (includes ESY)	<u>45</u>	<u>45</u>	<u>45</u>
Total ADA	5,658	5,663	5,666
Total Funded ADA	5,658	5,663	5,666

REVENUE:

LCFF Funding: The LCFF multiplies grade level base grants by the average daily attendance (ADA) tied to specific grade level groupings to establish the funding target. Each year the State funds a percentage of the gap between prior year funding and the calculated target. Projected gap funding is shown on the prior page.

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

The unduplicated count consists of students who are eligible for free and reduced price meals, foster children and English language learners. Each child may only be counted once (unduplicated count). The unduplicated count is a three-year rolling average based on the current year and two prior years.

	2015-16	2016-17	2017-18
Projected Unduplicated %	49.25%	47.13%	46.23%

The 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 decline.

Class Size Reduction funds are included in LCFF funding. In order to receive these funds, the District must make measurable progress toward meeting a 20:1 student/teacher ratio, unless the District has negotiated an alternative class size. The District has negotiated a class size limit of 28 in kindergarten through third grade. Our class size averages for each school remain well below 28, and we meet the requirement for funding.

Federal Revenue: Federal Revenue is based on the 2015-16 preliminary allocations as currently reported by the State. Projections include level funding in 2016-17 and 2017-18.

Other State Revenue: Other State Revenue is based on allocations currently reported by the State for the few remaining state categorical programs, including the mandated cost block grant and After School Education and Safety (ASES).

The final State Budget includes one-time unrestricted funding of approximately \$2.9 million in 2015-16. The funds apply to the backlog of mandate claims owed to districts. The District projects using a portion of these funds to restore the required 3% Reserve for Economic Uncertainties.

The final State budget also includes one-time funding to the District of \$457,028 for the Educator Effectiveness Program. Because this funding reduced other revenue included in the adopted budget, the funds are being used for expenditures that were already budgeted, such as support for beginning teachers. Expenditures are planned through 2017-18.

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

Beginning with the 2014-15 Unaudited Actuals and ongoing, the District is required to record its share of the State's contribution to STRS. All projection years include \$1,069,859 in Other State Revenue and Employee Benefits. These are book entries and do not affect cash flow.

Other Local Revenue: Local Revenue is based on 2015-16 estimated allocations. Revenue from donations is budgeted conservatively until actual cash is received. Interest income is based on somewhat higher expected cash balances (due to reduced revenue deferrals) and continued low interest rates.

In November, the voters approved an extension of the \$89 parcel tax through 2025. The adopted budget did not include parcel tax revenue in 2017-18, as the tax was due to expire June 30, 2017. The current projection includes estimated revenue of \$1.2 million in 2015-16 and the two subsequent years.

Other Financing Sources: 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. This revenue has been conservatively projected at \$521,000 per year.

The final State budget includes new flexibility provisions for RRMA contributions through 2020-21. The projected contributions are the amounts required to operate the program and are approximately 2% of general fund expenditures.

EXPENDITURES:

Salaries: 2015-16 is based on the following general fund FTEs:

Certificated	304.4
Classified	146.7
Management & Confidential	<u>35.3</u>
Total	486.4

All projection years include estimated step and column increases based on historic costs. A salary increase of 5% for most employees is included in the Board Approved Operating Budget. The ending fund balance includes an assignment labeled "Reserve for Negotiated Salary Increase" to account for the costs of the proposed settlement for CSEA members. We have not included any other salary increase in any year.

Due to a statewide shortage, the District has been unable to hire sufficient qualified certificated employees to fill all positions, primarily in the area of special education. The District is employing contractors instead, resulting in a decrease in salaries and benefits and increase in service expenditures. We project filling many of these positions with employees in 2016-17 and 2017-18. The projections reflect ongoing use of some contracted psychologists and speech therapists.

Benefits: We used the following mandatory benefit rates in all three years:

Medicare	1.450%
OASDI	6.200%
SUI	0.050%
Workers' Comp	3.270%

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

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
CalSTRS	10.730%	12.58%	14.43%
CalPERS	11.847%	13.05%	16.60%

The 2015-16 budget reflects the actual 2% premium increase for the October 1, 2015 renewal. The projections include a conservative 7% increase to health benefit premiums in both 2016-17 and 2017-18. The projections reflect the 85% limit on the District contribution toward composite medical premiums for all covered employees on an ongoing basis and 90% limit on dental, vision and life insurance premiums. The projections assume no change to retiree medical coverage and that the current "pay-as-you-go" funding model continues.

Supplies: Projected years' supply allocations are based on the current year, after removing carryover and expiring programs and grants, with some further reductions for expenditures made possible in 2015-16 by the use of one-time funds. Expenditures of donated funds are budgeted at the time the funds are received.

Services: Services are projected at current year amounts after removing carryover and expiring programs and grants, with some additional reductions in professional development and other expenditures made possible in 2015-16 by the use of one-time funds.

Capital Outlay: During the many years of the State fiscal crisis, general fund capital expenditures were very limited. In 2014-15, the District began replacing decades-old maintenance and grounds equipment. The 2015-16 budget includes \$341,798 to complete this replacement program. No further expenditures are projected in the two subsequent years. Capital expenditures in 2015-16 also include the use of Prop. 39 Clean Energy funds to reimburse the building fund for energy savings projects from 2014-15.

Other Outgo & Transfers Out: 2014-15 was the last year the State provided transportation funding directly to joint powers agencies (JPAs) such as the District's provider, West County Transportation Agency. Under the final State budget this funding is to be returned to the member districts and become part of the LCFF funding model. It is not yet known how this change will affect the calculation of LCFF revenue. Based on guidance from the Sonoma County Office of Education, we are conservatively projecting \$548,000 in revenue and \$685,000 in expenditures in 2015-16.

The cafeteria fund incurs an ongoing operating deficit. The 2015-16 budget includes a transfer out of \$266,610, based on staffing reductions that will reduce labor and benefit costs. Transfers out are projected to remain level in the two subsequent years. The District is working to increase sales to our students, expand services to other districts and streamline food service operations to reduce the deficit.

A very few restricted categorical programs still transfer indirect costs to the unrestricted general fund.

The projection for 2015-16 includes the transfer of \$1,034,622 of the one-time mandate backlog payment to cover the required 3% Reserve for Economic Uncertainty to the Special Reserve Fund for Other Than Capital Outlay Projects (fund 17).

Assigned Budget Stabilization Reserve: There are significant uncertainties about key assumptions used in these projections, including projected enrollment, the possibility of increases or decreases to the gap funding, future transportation funding as described above, 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 \$1,017,000 in 2015-16 and \$950,000 in 2016-17 for this purpose, shown as “Assigned” on the forms. The projected deficit spending in 2017-18 reduces this reserve to only \$11,000.

Summary: With the increase in funding from the State, the District meets the required 3% economic uncertainty reserve in 2015-16 and both subsequent years. Under current assumptions the projections show substantial deficit spending in 2016-17 and 2017-18. For that reason, the district has assigned available unrestricted ending fund balance in the general fund for budget stabilization.

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) Funding deferred maintenance projects
- 3) Restoration of staffing for maintenance, custodial and district office clerical staff
- 4) Ongoing replacement program for technology and other equipment
- 5) Future negotiated salary increases
- 6) Funding of GASB 45 retiree medical liability—most recently estimated at \$10.3 million for past service or \$18.9 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) Likely annual “one-time” funding in the State budget
- 3) 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)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	46,461,902.00	2.92%	47,818,430.00	3.37%	49,430,804.00
2. Federal Revenues	8100-8299	2,980,435.00	-21.55%	2,338,294.00	0.00%	2,338,294.00
3. Other State Revenues	8300-8599	6,754,934.00	-50.64%	3,334,204.00	0.06%	3,336,090.00
4. Other Local Revenues	8600-8799	5,440,218.90	-14.97%	4,625,895.00	-1.76%	4,544,572.00
5. Other Financing Sources						
a. Transfers In	8900-8929	521,000.00	0.00%	521,000.00	0.00%	521,000.00
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)		62,158,489.90	-5.66%	58,637,823.00	2.61%	60,170,760.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,957,486.00		23,348,762.00
b. Step & Column Adjustment				332,884.00		338,557.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				58,392.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,957,486.00	1.70%	23,348,762.00	1.45%	23,687,319.00
2. Classified Salaries						
a. Base Salaries				6,278,107.00		6,171,693.00
b. Step & Column Adjustment				70,943.00		69,740.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(177,357.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,278,107.00	-1.70%	6,171,693.00	1.13%	6,241,433.00
3. Employee Benefits	3000-3999	15,591,826.00	8.53%	16,922,531.00	8.05%	18,285,329.00
4. Books and Supplies	4000-4999	1,917,981.58	-61.04%	747,209.00	2.14%	763,229.00
5. Services and Other Operating Expenditures	5000-5999	11,180,937.32	-11.44%	9,901,689.00	1.35%	10,035,319.00
6. Capital Outlay	6000-6999	655,824.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,264,862.00	-4.22%	2,169,198.00	-11.79%	1,913,437.00
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	1,301,232.00	-85.89%	183,610.00	0.00%	183,610.00
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)		62,148,255.90	-4.35%	59,444,692.00	2.80%	61,109,676.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		10,234.00		(806,869.00)		(938,916.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,755,961.36		1,766,195.36		959,326.36
2. Ending Fund Balance (Sum lines C and D1)		1,766,195.36		959,326.36		20,410.36
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	19,360.00		12,191.00		12,191.00
b. Restricted	9740	566,202.98		911.98		4.98
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	1,180,632.38		946,223.38		8,214.38
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,766,195.36		959,326.36		20,410.36

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,864,447.68		1,894,000.00		1,894,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,864,447.68		1,894,000.00		1,894,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.19%		3.10%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		5,658.09		5,662.87		5,665.69
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		62,148,255.90		59,444,692.00		61,109,676.00
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)		62,148,255.90		59,444,692.00		61,109,676.00
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)		1,864,447.68		1,783,340.76		1,833,290.28
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)		1,864,447.68		1,783,340.76		1,833,290.28
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	45,831,411.00	2.96%	47,187,939.00	3.42%	48,800,313.00
2. Federal Revenues	8100-8299	196,408.00	-74.54%	50,000.00	0.00%	50,000.00
3. Other State Revenues	8300-8599	3,980,986.00	-74.14%	1,029,319.00	0.18%	1,031,123.00
4. Other Local Revenues	8600-8799	1,994,665.00	-25.09%	1,494,119.00	-5.44%	1,412,796.00
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	(8,287,652.00)	-8.37%	(7,594,000.00)	13.69%	(8,633,360.00)
6. Total (Sum lines A1 thru A5c)		43,715,818.00	-3.54%	42,167,377.00	1.17%	42,660,872.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,831,422.00		20,018,978.00
b. Step & Column Adjustment				287,556.00		290,276.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(100,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,831,422.00	0.95%	20,018,978.00	1.45%	20,309,254.00
2. Classified Salaries						
a. Base Salaries				3,917,510.00		3,886,778.00
b. Step & Column Adjustment				44,268.00		43,920.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(75,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,917,510.00	-0.78%	3,886,778.00	1.13%	3,930,698.00
3. Employee Benefits	3000-3999	11,456,643.00	9.02%	12,489,709.00	7.91%	13,477,134.00
4. Books and Supplies	4000-4999	940,149.00	-58.31%	391,944.00	4.09%	407,964.00
5. Services and Other Operating Expenditures	5000-5999	3,714,199.00	-10.67%	3,317,738.00	3.26%	3,425,784.00
6. Capital Outlay	6000-6999	109,066.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,264,862.00	-4.22%	2,169,198.00	-11.79%	1,913,437.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(49,352.00)	-0.71%	(49,000.00)	0.00%	(49,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,301,232.00	-85.89%	183,610.00	0.00%	183,610.00
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)		43,485,731.00	-2.48%	42,408,955.00	2.81%	43,598,881.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		230,087.00		(241,578.00)		(938,009.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		969,905.38		1,199,992.38		958,414.38
2. Ending Fund Balance (Sum lines C and D1)		1,199,992.38		958,414.38		20,405.38
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	19,360.00		12,191.00		12,191.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,180,632.38		946,223.38		8,214.38
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,199,992.38		958,414.38		20,405.38

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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	1,864,447.68		1,894,000.00		1,894,000.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,864,447.68		1,894,000.00		1,894,000.00
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.						
Adjustment on line B1d reduces certificated substitutes and extra duty for the purposes of staff development. Line B2d is a reduction to IT extra duty required in 15-16 for multiple summer projects, and for the projected overlap for training the new Director of Business and Fiscal Services in 2015-16.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	630,491.00	0.00%	630,491.00	0.00%	630,491.00
2. Federal Revenues	8100-8299	2,784,027.00	-17.81%	2,288,294.00	0.00%	2,288,294.00
3. Other State Revenues	8300-8599	2,773,948.00	-16.91%	2,304,885.00	0.00%	2,304,967.00
4. Other Local Revenues	8600-8799	3,445,553.90	-9.11%	3,131,776.00	0.00%	3,131,776.00
5. Other Financing Sources						
a. Transfers In	8900-8929	521,000.00	0.00%	521,000.00	0.00%	521,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	8,287,652.00	-8.37%	7,594,000.00	13.69%	8,633,360.00
6. Total (Sum lines A1 thru A5c)		18,442,671.90	-10.69%	16,470,446.00	6.31%	17,509,888.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,126,064.00		3,329,784.00
b. Step & Column Adjustment				45,328.00		48,281.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				158,392.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,126,064.00	6.52%	3,329,784.00	1.45%	3,378,065.00
2. Classified Salaries						
a. Base Salaries				2,360,597.00		2,284,915.00
b. Step & Column Adjustment				26,675.00		25,820.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(102,357.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,360,597.00	-3.21%	2,284,915.00	1.13%	2,310,735.00
3. Employee Benefits	3000-3999	4,135,183.00	7.20%	4,432,822.00	8.47%	4,808,195.00
4. Books and Supplies	4000-4999	977,832.58	-63.67%	355,265.00	0.00%	355,265.00
5. Services and Other Operating Expenditures	5000-5999	7,466,738.32	-11.82%	6,583,951.00	0.39%	6,609,535.00
6. Capital Outlay	6000-6999	546,758.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	49,352.00	-0.71%	49,000.00	0.00%	49,000.00
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)		18,662,524.90	-8.72%	17,035,737.00	2.79%	17,510,795.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(219,853.00)		(565,291.00)		(907.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		786,055.98		566,202.98		911.98
2. Ending Fund Balance (Sum lines C and D1)		566,202.98		911.98		4.98
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	566,202.98		911.98		4.98
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)		566,202.98		911.98		4.98

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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.						
Adjustment on line B1d is the projected replacement of some contractors with employees. Line B2d reflects savings from reorganization of some Special Education staffing, and elimination of one-time summer maintenance work in 2015-16.						

SECTION X.

SCHOOL SERVICES DARTBOARD

SSC School District and Charter School Financial Projection Dashboard 2015-16 Adopted State Budget

This version of SSC’s Financial Projection Dashboard is based on the 2015-16 adopted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2014-15 Initial Grants	\$7,011	\$7,116	\$7,328	\$8,491
COLA at 1.02%	\$72	\$73	\$75	\$87
2015-16 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$737	-	-	\$223
2015-16 Adjusted Base Grants	\$7,820	\$7,189	\$7,403	\$8,801

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DASHBOARD 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 Simulator ²	SSC Simulator ²
SSC LCFF Recommended Gap Funding Percentage	30.16%	51.52%	12.52%	18.11%	20.42%	18.40%
Department of Finance	30.16%	51.52%	35.55%	35.11%	19.88%	N/A

PLANNING FACTORS						
Factor	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Statutory COLA	0.85%	1.02%	1.60%	2.48%	2.87%	2.50%
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/ American Indian Early Childhood Education	0.85%	1.02%	1.60%	2.48%	2.87%	2.50%
California CPI	1.60%	2.30%	2.70%	2.80%	2.60%	2.70%
California Lottery ³	Base	\$127.98	\$140	\$140	\$140	\$140
	Proposition 20	\$33.87	\$41	\$41	\$41	\$41
Interest Rate for Ten-Year Treasuries	2.20%	2.50%	2.70%	2.90%	3.10%	2.90%
CalPERS Employer Rate	11.771%	11.847%	13.05%	16.60% ⁴	18.20% ⁴	19.90% ⁴
CalSTRS Employer Rate	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan ⁵
The greater of 5% or \$65,000	0 to 300	SSC recommends one year’s increment of planned revenue growth
The greater of 4% or \$65,000	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; the Simulator does not extend to 2018-19 and 2019-20.

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. Starting in 2015-16, Adult Education ADA and ROC/P ADA will no longer be included in Lottery funding per Government Code Section 8880.5(a)(2).

⁴ CalPERS provided these estimates in 2014 and has not yet issued revised estimates.

⁵ District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size are not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year’s growth in LCFF funding as a reserve due to the potential volatility inherent in state revenues. Within that set aside, we also recommend assigning the supplemental and concentration dollars.

APPENDIX

LCFF ACRONYMS

Acronyms

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

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

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

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

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