

# COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

## 2015-2016 SECOND INTERIM REPORT AS OF JANUARY 31, 2016

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Meeting Date: March 15, 2016

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 SECOND INTERIM REPORT**

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**SECTION I.**

**NARRATIVE**

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

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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%	.47%	2.13%
Gap Funding Percentage	51.97%	49.08%	45.34%
Projected District Enrollment	5,896	5,897	5,900
Projected Funded ADA	5,646	5,647	5,650
Projected Unduplicated Pupil %	46.64%	45.64%	44.74%
California CPI	1.90%	2.22%	2.52%
Interest Rate	2.40%	2.75%	2.80%
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 in each of the last three years, reversing the trend of declining enrollment the District experienced for many years. 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 in all three years.

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	1,705.29
4-6	\$7,189	1,280.85
7-8	\$7,403	871.35
9-12	\$8,578	1,788.88
Total ADA		5,646.37

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 has been returned to the member districts and incorporated in the LCFF funding model. In the current version of the LCFF calculator, this revenue is added to the target calculation in all years, which means a deficit factor will be applied each year until full funding is reached.

The Governor's January Budget Proposal includes additional one-time funding for 2016-17 of approximately \$207 per ADA, which results in an estimated \$1.1 million of revenue.

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. Labor negotiations have been settled for all bargaining units for 2015-16. 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, and adding classified staff to improve service levels. 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 8% 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 disclosure document, Statement of Reasons for Excess Reserves, follows this narrative. The District is projected to maintain the required 4% reserve for economic uncertainty in all three years for the first time since the Board adopted the policy in 2011. Because the District is projected to exceed the 3% reserve for economic uncertainty required by state law 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 has made 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 are being 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.



## **SECTION II.**

# **CERTIFICATION**



**2015-16 Second Interim Report  
 Balances in Excess of Minimum Reserve Requirements  
 March 15, 2016**

**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.

<b>Combined Assigned and Unassigned/Unappropriated Fund Balances</b>			
Form	Fund	2015-16 Budget	Objects 9780/9789/9790
01	General Fund	\$783,621.07	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$1,893,917.19	Form 17
	<b>Total Assigned and Unassigned Ending Fund Balances</b>	<b>\$2,677,538.26</b>	
	Reserve Standard Percentage Level as defined by Criteria and Standards	3%	Criteria and Standards - Form 01CS Line 10B-4
	Less District's Reserve Standard as defined by Criteria and Standards	\$1,876,798.60	Criteria and Standards - Form 01CS Line 10B-7
	<b>Remaining Balance to Substantiate Need</b>	<b>\$800,739.66</b>	

<b>Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties</b>			
Form	Fund	2015-16 Budget	Description of Need
01	General Fund	\$608,481.00	Assigned to build reserves to 4% per board policy
01	General Fund	\$175,140.07	Budget stabilization reserve: enrollment and staffing assumptions
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$17,118.59	Assigned to build reserves to 4% per board policy
	<b>Total of Substantiated Needs</b>	<b>\$800,739.66</b>	

**Remaining Unsubstantiated Balance                      \$0.00**

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.

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

**2015-16 Second Interim Report  
 Balances in Excess of Minimum Reserve Requirements  
 March 15, 2016**

**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.**

<b>Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of State Minimum Reserve Standard Amount</b>			
<b>Form</b>	<b>Fund</b>	<b>2015-16 Budget</b>	<b>Description of Need</b>
21	Building Fund	\$223,392.00	Sonoma State lease payment-Tech High
21	Building Fund	\$31,646.00	Bank of America lease, IT infrastructure
21	Building Fund	\$10,089,370.48	2016-17 and future construction projects: RCHS TAG building, others
Equals = Total of Assigned & Unassigned Fund Balances in Fund 21		<u>\$10,344,408.48</u>	
25	Capital Facilities Fund	\$65,366.00	Future West County Transportation lease-purchase payment-one year
25	Capital Facilities Fund	\$377,764.14	Future facilities expansion-- Re-opening Richard Crane
Equals = Total of Assigned & Unassigned Fund Balances in Fund 25		<u>\$443,130.14</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 Fund 40		<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.**

**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.

Form	Fund	2015-16 Budget	Projected 2016-17	Projected 2017-18	Objects 9780/9789/9790
01	General Fund	\$783,621.07	\$1,557,721.38	\$811,916.38	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$1,893,917.19	\$1,903,917.00	\$1,913,917.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances Reserve Standard Percentage Level as defined by Criteria and Standards	\$2,677,538.26	\$3,461,638.38	\$2,725,833.38	
	Less District's Reserve Standard as defined by Criteria and Standards	3%	3%	3%	Criteria and Standards - Form 01CS Line 10B-4
	Remaining Balance to Substantiate Need	\$1,876,798.60	\$1,804,330.35	\$1,854,564.42	Criteria and Standards - Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	\$800,739.66	\$1,657,308.03	\$871,268.96	

Form	Fund	2015-16 Budget	Projected 2016-17	Projected 2017-18	Description of Need
01	General Fund	\$608,481.00	\$501,857.00	\$558,836.00	Assigned to build reserves to 4% per board policy
01	General Fund	\$175,140.07	\$1,055,864.38	\$253,080.38	Budget stabilization reserve: enrollment and staffing assumptions
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$17,118.59	\$99,586.65	\$59,352.58	Assigned to build reserves to 4% per board policy
	Total of Substantiated Needs	\$800,739.66	\$1,657,308.03	\$871,268.96	

Remaining Unsubstantiated Balance    \$0.00    \$0.00    \$0.00

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 III.**

**GENERAL FUND – FORM 01**

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: March 15, 2016 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 H. Wood Telephone: (707) 792-4745  
Title: Director of Business and Fiscal Services E-mail: Wendy\_Wood@crpusd.org

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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 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 (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	45,553,571.00	46,461,902.00	27,464,245.08	46,508,903.00	47,001.00	0.1%
2) Federal Revenue		8100-8299	2,242,103.00	2,983,880.00	1,152,911.52	2,831,991.00	(151,889.00)	-5.1%
3) Other State Revenue		8300-8599	5,348,642.00	6,754,763.00	3,600,512.67	6,754,763.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,869,068.00	5,634,817.00	3,055,169.56	5,562,863.40	(71,953.60)	-1.3%
5) TOTAL, REVENUES			58,013,384.00	61,835,362.00	35,272,838.83	61,658,520.40		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	22,666,806.00	22,966,469.00	12,377,278.63	22,924,137.00	42,332.00	0.2%
2) Classified Salaries		2000-2999	5,700,548.00	6,428,317.00	3,535,058.84	6,405,775.00	22,542.00	0.4%
3) Employee Benefits		3000-3999	14,824,935.00	15,606,057.00	7,929,860.06	15,551,029.00	55,028.00	0.4%
4) Books and Supplies		4000-4999	1,133,762.00	1,943,301.00	1,098,031.96	1,969,020.99	(25,719.99)	-1.3%
5) Services and Other Operating Expenditures		5000-5999	9,674,758.00	11,261,676.00	5,856,515.01	11,472,394.41	(210,718.41)	-1.9%
6) Capital Outlay		6000-6999	292,000.00	663,703.00	603,127.95	671,203.00	(7,500.00)	-1.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,561,765.00	2,264,862.00	1,713,866.69	2,265,162.00	(300.00)	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			55,854,574.00	61,134,385.00	33,113,739.14	61,258,721.40		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,158,810.00	700,977.00	2,159,099.69	399,799.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	1,301,232.00	1,301,232.00	1,301,232.00	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			234,390.00	(780,232.00)	(1,301,232.00)	(780,232.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,393,200.00	(79,255.00)	857,867.69	(380,433.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	1,676,706.00		1,375,528.36		
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	11,310.00		11,310.31		
All Others		9719	7,191.00	7,291.00		7,291.00		
b) Restricted		9740	659,280.00	556,903.00		568,305.98		
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	1,096,202.00		175,140.07		
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		911,139.00				
Reserve for Budget Stabilization	1100	9780		185,063.00				
Reserve for Budget Stabilization	0000	9780				8,012.16		
Reserve for Budget Stabilization	1100	9780				167,127.91		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		608,481.00		
Unassigned/Unappropriated Amount		9790	824,843.00	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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	23,484,678.00	20,120,339.00	11,539,115.00	19,325,097.00	(795,242.00)	-4.0%
Education Protection Account State Aid - Current Year		8012	6,867,445.00	7,538,767.00	3,743,995.00	7,523,152.00	(15,615.00)	-0.2%
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	171,092.00	85,539.04	171,092.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	695.06	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,914,500.00	15,991,148.00	9,422,939.83	15,991,148.00	0.00	0.0%
Unsecured Roll Taxes		8042	697,098.00	719,110.00	689,890.44	719,110.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	509,396.00	518,000.00	0.00	518,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	131,309.00	1,653,791.00	1,134,178.00	1,653,791.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	362,168.00	1,284,779.71	1,284,780.00	922,612.00	254.7%
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%
<b>Subtotal, LCFF Sources</b>			<b>45,778,678.00</b>	<b>47,074,415.00</b>	<b>27,901,132.08</b>	<b>47,186,170.00</b>	<b>111,755.00</b>	<b>0.2%</b>
<b>LCFF Transfers</b>								
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)	(1,243,004.00)	(436,887.00)	(1,306,237.00)	(63,233.00)	5.1%
Property Taxes Transfers		8097	630,491.00	630,491.00	0.00	628,970.00	(1,521.00)	-0.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>45,553,571.00</b>	<b>46,461,902.00</b>	<b>27,464,245.08</b>	<b>46,508,903.00</b>	<b>47,001.00</b>	<b>0.1%</b>
<b>FEDERAL REVENUE</b>								
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	911,358.00	438,760.14	745,102.00	(166,256.00)	-18.2%
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	214,415.00	214,415.00	214,415.00	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	2,609.33	12,889.00	(194.00)	-1.5%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	104,286.00	299,450.00	182,593.25	299,011.00	(439.00)	-0.1%
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	314,972.00	314,533.80	329,972.00	15,000.00	4.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,242,103.00</b>	<b>2,983,880.00</b>	<b>1,152,911.52</b>	<b>2,831,991.00</b>	<b>(151,889.00)</b>	<b>-5.1%</b>
<b>OTHER STATE REVENUE</b>								
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	3,156,527.00	2,730,658.00	3,156,527.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materie		8560	910,432.00	1,060,002.00	277,791.32	1,060,002.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	337,500.00	337,500.00	219,375.00	337,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	223,000.00	209,643.00	0.00	209,643.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,991,091.00	372,688.35	1,991,091.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,348,642.00</b>	<b>6,754,763.00</b>	<b>3,600,512.67</b>	<b>6,754,763.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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	676,528.97	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 LCFE Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFE Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	457.42	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	471,384.00	99,156.07	473,701.00	2,317.00	0.5%
Interest		8660	20,000.00	20,000.00	(2,871.24)	15,000.00	(5,000.00)	-25.0%
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	73,186.00	(4,023.00)	65,076.00	(8,110.00)	-11.1%
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-LCFE (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	708,471.00	547,706.34	749,716.40	41,245.40	5.8%
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	1,738,215.00	3,049,370.00	(102,406.00)	-3.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,869,068.00</b>	<b>5,634,817.00</b>	<b>3,055,169.56</b>	<b>5,562,863.40</b>	<b>(71,953.60)</b>	<b>-1.3%</b>
<b>TOTAL, REVENUES</b>			<b>58,013,384.00</b>	<b>61,835,362.00</b>	<b>35,272,838.83</b>	<b>61,658,520.40</b>	<b>(176,841.60)</b>	<b>-0.3%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	18,398,582.00	18,884,959.00	10,136,970.18	18,878,846.00	6,113.00	0.0%
Certificated Pupil Support Salaries		1200	1,129,302.00	965,464.00	520,617.36	965,464.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,501,493.00	2,729,751.00	1,574,383.50	2,766,191.00	(36,440.00)	-1.3%
Other Certificated Salaries		1900	637,429.00	386,295.00	145,307.59	313,636.00	72,659.00	18.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>22,666,806.00</b>	<b>22,966,469.00</b>	<b>12,377,278.63</b>	<b>22,924,137.00</b>	<b>42,332.00</b>	<b>0.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,442,577.00	1,776,748.00	1,011,603.44	1,728,481.00	48,267.00	2.7%
Classified Support Salaries		2200	1,708,612.00	1,868,567.00	1,072,741.30	1,880,453.00	(11,886.00)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	537,866.00	672,515.00	352,057.35	667,515.00	5,000.00	0.7%
Clerical, Technical and Office Salaries		2400	1,693,601.00	1,779,248.00	964,808.85	1,801,298.00	(22,050.00)	-1.2%
Other Classified Salaries		2900	317,892.00	331,239.00	133,847.90	328,028.00	3,211.00	1.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,700,548.00</b>	<b>6,428,317.00</b>	<b>3,535,058.84</b>	<b>6,405,775.00</b>	<b>22,542.00</b>	<b>0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,400,769.00	3,511,995.00	1,304,616.29	3,503,625.00	8,370.00	0.2%
PERS		3201-3202	634,484.00	690,602.00	372,231.23	683,157.00	7,445.00	1.1%
OASDI/Medicare/Alternative		3301-3302	745,347.00	810,119.00	423,433.53	798,568.00	11,551.00	1.4%
Health and Welfare Benefits		3401-3402	8,925,519.00	8,517,671.00	4,621,649.71	8,491,455.00	26,216.00	0.3%
Unemployment Insurance		3501-3502	13,598.00	14,463.00	7,575.82	14,471.00	(8.00)	-0.1%
Workers' Compensation		3601-3602	943,808.00	964,245.00	520,402.54	963,571.00	674.00	0.1%
OPEB, Allocated		3701-3702	1,113,284.00	1,048,836.00	631,824.94	1,048,056.00	780.00	0.1%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>14,824,935.00</b>	<b>15,606,057.00</b>	<b>7,929,860.06</b>	<b>15,551,029.00</b>	<b>55,028.00</b>	<b>0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	184,146.00	88,814.00	85,491.89	88,814.00	0.00	0.0%
Books and Other Reference Materials		4200	657.00	28,448.00	4,365.67	26,094.00	2,354.00	8.3%
Materials and Supplies		4300	823,473.00	1,654,836.00	908,593.64	1,680,841.41	(26,005.41)	-1.6%
Noncapitalized Equipment		4400	125,486.00	171,203.00	99,580.76	173,271.58	(2,068.58)	-1.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,133,762.00</b>	<b>1,943,301.00</b>	<b>1,098,031.96</b>	<b>1,969,020.99</b>	<b>(25,719.99)</b>	<b>-1.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	5,262,763.00	6,118,290.00	2,890,637.19	6,299,239.00	(180,949.00)	-3.0%
Travel and Conferences		5200	119,945.00	170,985.00	52,972.13	173,559.00	(2,574.00)	-1.5%
Dues and Memberships		5300	43,895.00	45,760.00	25,820.20	45,760.00	0.00	0.0%
Insurance		5400-5450	263,967.00	266,240.00	269,261.00	266,240.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,181,629.00	1,185,489.00	629,676.47	1,189,287.00	(3,798.00)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	403,989.00	305,817.00	121,134.74	312,005.00	(6,188.00)	-2.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,063,348.00	1,696,426.60	3,078,617.41	(15,269.41)	-0.5%
Communications		5900	103,938.00	107,247.00	170,586.68	109,187.00	(1,940.00)	-1.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,674,758.00</b>	<b>11,261,676.00</b>	<b>5,856,515.01</b>	<b>11,472,394.41</b>	<b>(210,718.41)</b>	<b>-1.9%</b>



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)
<b>CAPITAL OUTLAY</b>								
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	554,637.00	544,062.79	562,137.00	(7,500.00)	-1.4%
Equipment Replacement		6500	60,000.00	109,066.00	59,065.16	109,066.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>292,000.00</b>	<b>663,703.00</b>	<b>603,127.95</b>	<b>671,203.00</b>	<b>(7,500.00)</b>	<b>-1.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	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	20,000.00	9,110.00	20,000.00	0.00	0.0%
Payments to JPAs		7143	1,456,765.00	2,149,862.00	1,614,662.70	2,150,162.00	(300.00)	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	95,000.00	95,000.00	90,093.99	95,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,561,765.00</b>	<b>2,264,862.00</b>	<b>1,713,866.69</b>	<b>2,265,162.00</b>	<b>(300.00)</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>55,854,574.00</b>	<b>61,134,385.00</b>	<b>33,113,739.14</b>	<b>61,258,721.40</b>	<b>(124,336.40)</b>	<b>-0.2%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			521,000.00	521,000.00	0.00	521,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	1,034,622.00	1,034,622.00	1,034,622.00	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	286,610.00	266,610.00	266,610.00	266,610.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			286,610.00	1,301,232.00	1,301,232.00	1,301,232.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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		
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			234,390.00	(780,232.00)	(1,301,232.00)	(780,232.00)	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	44,923,080.00	45,831,411.00	27,464,245.08	45,879,933.00	48,522.00	0.1%
2) Federal Revenue		8100-8299	20,000.00	214,972.00	214,972.00	214,972.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,889,064.00	3,980,890.00	2,998,555.53	3,980,890.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,727,588.00	2,102,709.00	967,111.64	2,111,455.10	8,746.10	0.4%
5) TOTAL, REVENUES			50,559,732.00	52,129,982.00	31,644,884.25	52,187,250.10		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	19,357,926.00	19,859,445.00	10,735,863.78	19,871,223.00	(11,778.00)	-0.1%
2) Classified Salaries		2000-2999	3,626,452.00	4,002,565.00	2,176,540.40	4,023,798.00	(21,233.00)	-0.5%
3) Employee Benefits		3000-3999	11,731,909.00	11,443,356.00	6,257,869.88	11,450,487.00	(7,131.00)	-0.1%
4) Books and Supplies		4000-4999	615,901.00	936,647.00	484,460.34	937,581.10	(934.10)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	3,170,451.00	3,727,425.00	2,288,364.15	3,847,964.00	(120,539.00)	-3.2%
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	2,264,862.00	1,713,866.69	2,265,162.00	(300.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(48,449.00)	(48,782.00)	(29,150.03)	(48,775.00)	(7.00)	0.0%
9) TOTAL, EXPENDITURES			40,075,955.00	42,294,584.00	23,686,880.37	42,456,506.10		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,483,777.00	9,835,398.00	7,958,003.88	9,730,744.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	1,301,232.00	1,301,232.00	1,301,232.00	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)	(8,384,268.00)	0.00	(8,592,195.00)	(207,927.00)	2.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,027,408.00)	(9,685,500.00)	(1,301,232.00)	(9,893,427.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,456,369.00	149,898.00	6,656,771.88	(162,683.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	1,119,803.00		807,222.38		
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	11,310.00		11,310.31		
All Others		9719	7,191.00	7,291.00		7,291.00		
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	1,096,202.00		175,140.07		
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		911,139.00				
Reserve for Budget Stabilization	1100	9780		185,063.00				
Reserve for Budget Stabilization	0000	9780				8,012.16		
Reserve for Budget Stabilization	1100	9780				167,127.91		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		608,481.00		
Unassigned/Unappropriated Amount		9790	824,843.00	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)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	23,484,678.00	20,120,339.00	11,539,115.00	19,325,097.00	(795,242.00)	-4.0%
Education Protection Account State Aid - Current Year		8012	6,867,445.00	7,538,767.00	3,743,995.00	7,523,152.00	(15,615.00)	-0.2%
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	171,092.00	85,539.04	171,092.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	695.06	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	13,914,500.00	15,991,148.00	9,422,939.83	15,991,148.00	0.00	0.0%
Unsecured Roll Taxes		8042	697,098.00	719,110.00	689,890.44	719,110.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	509,396.00	518,000.00	0.00	518,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	131,309.00	1,653,791.00	1,134,178.00	1,653,791.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	362,168.00	1,284,779.71	1,284,780.00	922,612.00	254.7%
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%
<b>Subtotal, LCFF Sources</b>			<b>45,778,678.00</b>	<b>47,074,415.00</b>	<b>27,901,132.08</b>	<b>47,186,170.00</b>	<b>111,755.00</b>	<b>0.2%</b>
<b>LCFF Transfers</b>								
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)	(1,243,004.00)	(436,887.00)	(1,306,237.00)	(63,233.00)	5.1%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>44,923,080.00</b>	<b>45,831,411.00</b>	<b>27,464,245.08</b>	<b>45,879,933.00</b>	<b>48,522.00</b>	<b>0.1%</b>
<b>FEDERAL REVENUE</b>								
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	214,972.00	214,972.00	214,972.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>20,000.00</b>	<b>214,972.00</b>	<b>214,972.00</b>	<b>214,972.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	3,156,527.00	2,730,658.00	3,156,527.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	719,354.00	810,991.00	260,831.18	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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,889,064.00</b>	<b>3,980,890.00</b>	<b>2,998,555.53</b>	<b>3,980,890.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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	676,528.97	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	457.42	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	471,384.00	99,156.07	473,701.00	2,317.00	0.5%
Interest		8660	20,000.00	20,000.00	(2,871.24)	15,000.00	(5,000.00)	-25.0%
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	97,705.00	0.00	97,705.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	95,213.00	303,620.00	193,840.42	315,049.10	11,429.10	3.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,727,588.00</b>	<b>2,102,709.00</b>	<b>967,111.64</b>	<b>2,111,455.10</b>	<b>8,746.10</b>	<b>0.4%</b>
<b>TOTAL, REVENUES</b>			<b>50,559,732.00</b>	<b>52,129,982.00</b>	<b>31,644,884.25</b>	<b>52,187,250.10</b>	<b>57,268.10</b>	<b>0.1%</b>

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	16,602,936.00	8,919,943.45	16,577,460.00	25,476.00	0.2%
Certificated Pupil Support Salaries		1200	951,050.00	903,784.00	486,689.82	903,784.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,133,715.00	2,226,193.00	1,283,027.58	2,263,106.00	(36,913.00)	-1.7%
Other Certificated Salaries		1900	118,140.00	126,532.00	46,202.93	126,873.00	(341.00)	-0.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>19,357,926.00</b>	<b>19,859,445.00</b>	<b>10,735,863.78</b>	<b>19,871,223.00</b>	<b>(11,778.00)</b>	<b>-0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	176,835.00	211,798.00	120,534.01	211,798.00	0.00	0.0%
Classified Support Salaries		2200	1,252,939.00	1,396,424.00	822,970.46	1,407,060.00	(10,636.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	373,230.00	500,558.00	256,398.28	495,558.00	5,000.00	1.0%
Clerical, Technical and Office Salaries		2400	1,531,201.00	1,598,879.00	860,679.71	1,615,787.00	(16,908.00)	-1.1%
Other Classified Salaries		2900	292,247.00	294,906.00	115,957.94	293,595.00	1,311.00	0.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,626,452.00</b>	<b>4,002,565.00</b>	<b>2,176,540.40</b>	<b>4,023,798.00</b>	<b>(21,233.00)</b>	<b>-0.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,063,508.00	2,116,165.00	1,137,269.96	2,117,645.00	(1,480.00)	-0.1%
PERS		3201-3202	390,630.00	402,905.00	214,289.89	404,558.00	(1,653.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	539,672.00	586,505.00	302,848.46	582,430.00	4,075.00	0.7%
Health and Welfare Benefits		3401-3402	6,822,472.00	6,446,428.00	3,494,985.97	6,453,019.00	(6,591.00)	-0.1%
Unemployment Insurance		3501-3502	11,047.00	11,755.00	6,157.76	11,814.00	(59.00)	-0.5%
Workers' Compensation		3601-3602	743,170.00	782,636.00	422,366.90	784,839.00	(2,203.00)	-0.3%
OPEB, Allocated		3701-3702	1,113,284.00	1,048,836.00	631,824.94	1,048,056.00	780.00	0.1%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,731,909.00</b>	<b>11,443,356.00</b>	<b>6,257,869.88</b>	<b>11,450,487.00</b>	<b>(7,131.00)</b>	<b>-0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	35,688.00	35,687.09	35,688.00	0.00	0.0%
Books and Other Reference Materials		4200	657.00	1,426.00	168.69	1,569.00	(143.00)	-10.0%
Materials and Supplies		4300	525,244.00	778,082.00	386,658.62	780,373.10	(2,291.10)	-0.3%
Noncapitalized Equipment		4400	90,000.00	121,451.00	61,945.94	119,951.00	1,500.00	1.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>615,901.00</b>	<b>936,647.00</b>	<b>484,460.34</b>	<b>937,581.10</b>	<b>(934.10)</b>	<b>-0.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	13,650.00	389,108.00	162,024.00	389,108.00	0.00	0.0%
Travel and Conferences		5200	56,825.00	76,565.00	20,278.57	77,814.00	(1,249.00)	-1.6%
Dues and Memberships		5300	40,895.00	41,290.00	22,366.20	41,290.00	0.00	0.0%
Insurance		5400-5450	258,967.00	259,595.00	267,956.00	259,595.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,179,129.00	1,179,549.00	627,229.91	1,182,147.00	(2,598.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	186,372.00	177,366.00	59,687.22	179,207.00	(1,841.00)	-1.0%
Transfers of Direct Costs		5710	(30,789.00)	(28,673.00)	0.00	(28,673.00)	0.00	0.0%
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	1,366,884.00	1,530,923.00	959,665.08	1,643,834.00	(112,911.00)	-7.4%
Communications		5900	100,018.00	103,202.00	169,157.17	105,142.00	(1,940.00)	-1.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,170,451.00</b>	<b>3,727,425.00</b>	<b>2,288,364.15</b>	<b>3,847,964.00</b>	<b>(120,539.00)</b>	<b>-3.2%</b>



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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>60,000.00</b>	<b>109,066.00</b>	<b>59,065.16</b>	<b>109,066.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	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	20,000.00	9,110.00	20,000.00	0.00	0.0%
Payments to JPAs		7143	1,456,765.00	2,149,862.00	1,614,662.70	2,150,162.00	(300.00)	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	95,000.00	95,000.00	90,093.99	95,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,561,765.00</b>	<b>2,264,862.00</b>	<b>1,713,866.69</b>	<b>2,265,162.00</b>	<b>(300.00)</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(48,449.00)	(48,782.00)	(29,150.03)	(48,775.00)	(7.00)	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(48,449.00)</b>	<b>(48,782.00)</b>	<b>(29,150.03)</b>	<b>(48,775.00)</b>	<b>(7.00)</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>40,075,955.00</b>	<b>42,294,584.00</b>	<b>23,686,880.37</b>	<b>42,456,506.10</b>	<b>(161,922.10)</b>	<b>-0.4%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	1,034,622.00	1,034,622.00	1,034,622.00	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	286,610.00	266,610.00	266,610.00	266,610.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			286,610.00	1,301,232.00	1,301,232.00	1,301,232.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(7,740,798.00)	(8,384,268.00)	0.00	(8,592,195.00)	(207,927.00)	2.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(7,740,798.00)	(8,384,268.00)	0.00	(8,592,195.00)	(207,927.00)	2.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(8,027,408.00)	(9,685,500.00)	(1,301,232.00)	(9,893,427.00)	(207,927.00)	2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	630,491.00	630,491.00	0.00	628,970.00	(1,521.00)	-0.2%
2) Federal Revenue		8100-8299	2,222,103.00	2,768,908.00	937,939.52	2,617,019.00	(151,889.00)	-5.5%
3) Other State Revenue		8300-8599	1,459,578.00	2,773,873.00	601,957.14	2,773,873.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,141,480.00	3,532,108.00	2,088,057.92	3,451,408.30	(80,699.70)	-2.3%
5) TOTAL, REVENUES			7,453,652.00	9,705,380.00	3,627,954.58	9,471,270.30		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,308,880.00	3,107,024.00	1,641,414.85	3,052,914.00	54,110.00	1.7%
2) Classified Salaries		2000-2999	2,074,096.00	2,425,752.00	1,358,518.44	2,381,977.00	43,775.00	1.8%
3) Employee Benefits		3000-3999	3,093,026.00	4,162,701.00	1,671,990.18	4,100,542.00	62,159.00	1.5%
4) Books and Supplies		4000-4999	517,861.00	1,006,654.00	613,571.62	1,031,439.89	(24,785.89)	-2.5%
5) Services and Other Operating Expenditures		5000-5999	6,504,307.00	7,534,251.00	3,568,150.86	7,624,430.41	(90,179.41)	-1.2%
6) Capital Outlay		6000-6999	232,000.00	554,637.00	544,062.79	562,137.00	(7,500.00)	-1.4%
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	48,782.00	29,150.03	48,775.00	7.00	0.0%
9) TOTAL, EXPENDITURES			15,778,619.00	18,839,801.00	9,426,858.77	18,802,215.30		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,324,967.00)	(9,134,421.00)	(5,798,904.19)	(9,330,945.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	8,384,268.00	0.00	8,592,195.00	207,927.00	2.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,261,798.00	8,905,268.00	0.00	9,113,195.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(63,169.00)	(229,153.00)	(5,798,904.19)	(217,750.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	556,903.00		568,305.98		
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	556,903.00		568,305.98		
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)
<b>LCFF SOURCES</b>								
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		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
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	628,970.00	(1,521.00)	-0.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>630,491.00</b>	<b>630,491.00</b>	<b>0.00</b>	<b>628,970.00</b>	<b>(1,521.00)</b>	<b>-0.2%</b>
<b>FEDERAL REVENUE</b>								
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	911,358.00	438,760.14	745,102.00	(166,256.00)	-18.2%
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	214,415.00	214,415.00	214,415.00	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	2,609.33	12,889.00	(194.00)	-1.5%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	104,286.00	299,450.00	182,593.25	299,011.00	(439.00)	-0.1%
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	99,561.80	115,000.00	15,000.00	15.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,222,103.00</b>	<b>2,768,908.00</b>	<b>937,939.52</b>	<b>2,617,019.00</b>	<b>(151,889.00)</b>	<b>-5.5%</b>
<b>OTHER STATE REVENUE</b>								
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 Materic		8560	191,078.00	249,011.00	16,960.14	249,011.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	337,500.00	337,500.00	219,375.00	337,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	223,000.00	209,643.00	0.00	209,643.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,977,719.00	365,622.00	1,977,719.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,459,578.00</b>	<b>2,773,873.00</b>	<b>601,957.14</b>	<b>2,773,873.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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)	(4,023.00)	(32,629.00)	(8,110.00)	33.1%
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%) 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	404,851.00	353,865.92	434,667.30	29,816.30	7.4%
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	1,738,215.00	3,049,370.00	(102,406.00)	-3.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,141,480.00</b>	<b>3,532,108.00</b>	<b>2,088,057.92</b>	<b>3,451,408.30</b>	<b>(80,699.70)</b>	<b>-2.3%</b>
<b>TOTAL, REVENUES</b>			<b>7,453,652.00</b>	<b>9,705,380.00</b>	<b>3,627,954.58</b>	<b>9,471,270.30</b>	<b>(234,109.70)</b>	<b>-2.4%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,243,561.00	2,282,023.00	1,217,026.73	2,301,386.00	(19,363.00)	-0.8%
Certificated Pupil Support Salaries		1200	178,252.00	61,680.00	33,927.54	61,680.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	367,778.00	503,558.00	291,355.92	503,085.00	473.00	0.1%
Other Certificated Salaries		1900	519,289.00	259,763.00	99,104.66	186,763.00	73,000.00	28.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,308,880.00</b>	<b>3,107,024.00</b>	<b>1,641,414.85</b>	<b>3,052,914.00</b>	<b>54,110.00</b>	<b>1.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,265,742.00	1,564,950.00	891,069.43	1,516,683.00	48,267.00	3.1%
Classified Support Salaries		2200	455,673.00	472,143.00	249,770.84	473,393.00	(1,250.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	164,636.00	171,957.00	95,659.07	171,957.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	162,400.00	180,369.00	104,129.14	185,511.00	(5,142.00)	-2.9%
Other Classified Salaries		2900	25,645.00	36,333.00	17,889.96	34,433.00	1,900.00	5.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,074,096.00</b>	<b>2,425,752.00</b>	<b>1,358,518.44</b>	<b>2,381,977.00</b>	<b>43,775.00</b>	<b>1.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	337,261.00	1,395,830.00	167,346.33	1,385,980.00	9,850.00	0.7%
PERS		3201-3202	243,854.00	287,697.00	157,941.34	278,599.00	9,098.00	3.2%
OASDI/Medicare/Alternative		3301-3302	205,675.00	223,614.00	120,585.07	216,138.00	7,476.00	3.3%
Health and Welfare Benefits		3401-3402	2,103,047.00	2,071,243.00	1,126,663.74	2,038,436.00	32,807.00	1.6%
Unemployment Insurance		3501-3502	2,551.00	2,708.00	1,418.06	2,657.00	51.00	1.9%
Workers' Compensation		3601-3602	200,638.00	181,609.00	98,035.64	178,732.00	2,877.00	1.6%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,093,026.00</b>	<b>4,162,701.00</b>	<b>1,671,990.18</b>	<b>4,100,542.00</b>	<b>62,159.00</b>	<b>1.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	184,146.00	53,126.00	49,804.80	53,126.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	27,022.00	4,196.98	24,525.00	2,497.00	9.2%
Materials and Supplies		4300	298,229.00	876,754.00	521,935.02	900,468.31	(23,714.31)	-2.7%
Noncapitalized Equipment		4400	35,486.00	49,752.00	37,634.82	53,320.58	(3,568.58)	-7.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>517,861.00</b>	<b>1,006,654.00</b>	<b>613,571.62</b>	<b>1,031,439.89</b>	<b>(24,785.89)</b>	<b>-2.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	5,249,113.00	5,729,182.00	2,728,613.19	5,910,131.00	(180,949.00)	-3.2%
Travel and Conferences		5200	63,120.00	94,420.00	32,693.56	95,745.00	(1,325.00)	-1.4%
Dues and Memberships		5300	3,000.00	4,470.00	3,454.00	4,470.00	0.00	0.0%
Insurance		5400-5450	5,000.00	6,645.00	1,305.00	6,645.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,500.00	5,940.00	2,446.56	7,140.00	(1,200.00)	-20.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	217,617.00	128,451.00	61,447.52	132,798.00	(4,347.00)	-3.4%
Transfers of Direct Costs		5710	30,789.00	28,673.00	0.00	28,673.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	929,248.00	1,532,425.00	736,761.52	1,434,783.41	97,641.59	6.4%
Communications		5900	3,920.00	4,045.00	1,429.51	4,045.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,504,307.00</b>	<b>7,534,251.00</b>	<b>3,568,150.86</b>	<b>7,624,430.41</b>	<b>(90,179.41)</b>	<b>-1.2%</b>



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)
<b>CAPITAL OUTLAY</b>								
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	554,637.00	544,062.79	562,137.00	(7,500.00)	-1.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>232,000.00</b>	<b>554,637.00</b>	<b>544,062.79</b>	<b>562,137.00</b>	<b>(7,500.00)</b>	<b>-1.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	48,449.00	48,782.00	29,150.03	48,775.00	7.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>48,449.00</b>	<b>48,782.00</b>	<b>29,150.03</b>	<b>48,775.00</b>	<b>7.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,778,619.00</b>	<b>18,839,801.00</b>	<b>9,426,858.77</b>	<b>18,802,215.30</b>	<b>37,585.70</b>	<b>0.2%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			521,000.00	521,000.00	0.00	521,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	7,740,798.00	8,384,268.00	0.00	8,592,195.00	207,927.00	2.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			7,740,798.00	8,384,268.00	0.00	8,592,195.00	207,927.00	2.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			8,261,798.00	8,905,268.00	0.00	9,113,195.00	(207,927.00)	2.3%

**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)
<b>A. REVENUES</b>								
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	369,590.82	1,021,676.00	(16,672.00)	-1.6%
3) Other State Revenue		8300-8599	89,484.00	89,484.00	31,601.87	87,740.00	(1,744.00)	-1.9%
4) Other Local Revenue		8600-8799	487,425.00	548,960.00	238,516.55	531,116.00	(17,844.00)	-3.3%
5) TOTAL, REVENUES			1,615,257.00	1,676,792.00	639,709.24	1,640,532.00		
<b>B. EXPENDITURES</b>								
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	572,595.00	286,486.62	526,615.00	45,980.00	8.0%
3) Employee Benefits		3000-3999	240,339.00	268,886.00	179,120.28	277,241.00	(8,355.00)	-3.1%
4) Books and Supplies		4000-4999	31,861.00	30,861.00	12,687.03	34,011.00	(3,150.00)	-10.2%
5) Services and Other Operating Expenditures		5000-5999	939,268.00	960,941.00	367,450.80	959,156.00	1,785.00	0.2%
6) Capital Outlay		6000-6999	0.00	111,535.00	7,779.44	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	1,944,818.00	853,524.17	1,908,558.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(148,026.00)	(268,026.00)	(213,814.93)	(268,026.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	286,610.00	266,610.00	266,610.00	266,610.00	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			286,610.00	266,610.00	266,610.00	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			138,584.00	(1,416.00)	52,795.07	(1,416.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	12,126.00		12,125.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	200.00	200.00		200.00		
Stores		9712	10,862.51	10,863.00		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	1,063.00		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)
<b>A. REVENUES</b>								
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	1,923.60	4,200.00	0.00	0.0%
5) TOTAL REVENUES			4,200.00	4,200.00	1,923.60	4,200.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,200.00	4,200.00	1,923.60	4,200.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,034,622.00	1,034,622.00	1,034,622.00	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	1,034,622.00	1,034,622.00	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,200.00	1,038,822.00	1,036,545.60	1,038,822.00		
<b>F. FUND BALANCE, RESERVES</b>								
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	1,893,917.00		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		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	859,393.00	1,893,917.00		1,893,917.19		
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)
<b>A. REVENUES</b>								
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	35,084.90	61,700.00	500.00	0.8%
5) TOTAL REVENUES			60,000.00	61,200.00	35,084.90	61,700.00		
<b>B. EXPENDITURES</b>								
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	132,519.00	90,551.97	132,519.00	0.00	0.0%
3) Employee Benefits		3000-3999	38,589.00	43,051.00	26,565.59	43,051.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	1,552,745.00	1,452,891.17	1,566,879.00	(14,134.00)	-0.9%
5) Services and Other Operating Expenditures		5000-5999	236,672.00	803,817.00	500,426.43	900,715.00	(96,898.00)	-12.1%
6) Capital Outlay		6000-6999	8,200,000.00	18,231,715.00	11,924,182.61	18,295,365.00	(63,650.00)	-0.3%
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	23,753,469.00	15,489,427.78	23,928,151.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(10,000,934.00)	(23,692,269.00)	(15,454,342.88)	(23,866,451.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	25,296,281.92	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	25,296,281.92	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,399,066.00	1,604,014.00	9,841,939.04	1,429,832.00		
<b>F. FUND BALANCE, RESERVES</b>								
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	10,518,590.00		10,344,408.48		
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		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	16,376,279.00	10,518,590.00		10,344,408.48		
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					
Tech High Facilities Lease	0000	9780		223,392.00				
Bank of America Technology Lease	0000	9780		1,494,810.00				
Current and Future Building Projects	0000	9780		8,800,388.00				
Tech High Facilities Lease	0000	9780				223,392.00		
Bank of America Technology Lease	0000	9780				31,646.00		
Current and Future Building Projects	0000	9780				10,089,370.48		
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)
<b>A. REVENUES</b>								
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	5,996.00	(20,057.06)	15,996.00	10,000.00	166.8%
5) TOTAL, REVENUES			65,000.00	5,996.00	(20,057.06)	15,996.00		
<b>B. EXPENDITURES</b>								
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	112,093.09	112,460.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,500.00	22,500.00	7,490.70	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	38,963.00	2,945.42	38,963.00	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			92,095.00	173,923.00	122,529.21	173,923.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(27,095.00)	(167,927.00)	(142,586.27)	(157,927.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,095.00)	(167,927.00)	(142,586.27)	(157,927.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	433,130.00		443,130.14		
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	433,130.00		443,130.14		
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		39,000.00				
Future Facilities Expansion - Richard Crane	0000	9780		394,130.00				
Future WCTA Lease/Purchase Payment	0000	9780				65,366.00		
Future Facilities Expansion - Richard Crane	0000	9780				377,764.14		
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)
<b>A. REVENUES</b>								
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	524,160.00	47,159.58	524,160.00	0.00	0.0%
5) TOTAL REVENUES			521,880.00	524,160.00	47,159.58	524,160.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			521,880.00	524,160.00	47,159.58	524,160.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			880.00	3,160.00	47,159.58	3,160.00		
<b>F. FUND BALANCE, RESERVES</b>								
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	4,481.00		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			1,559.00	4,449.00		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				
Reserve for Other Capital Outlay	0000	9780				31.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,574.60	5,613.52	5,601.20	5,601.20	(12.32)	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	5,574.60	5,613.52	5,601.20	5,601.20	(12.32)	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	1.98	1.98	2.00	2.00	0.02	1%
b. Special Education-Special Day Class	34.77	36.09	38.74	38.74	2.65	7%
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	3.43	3.43	(2.07)	-38%
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	43.25	44.57	45.17	45.17	0.60	1%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	5,617.85	5,658.09	5,646.37	5,646.37	(11.72)	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Cotati-Rohnert Park Unified School District  
 Analysis of Enrollment and Average Daily Attendance  
 Second 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.

<b>Enrollment</b>	District	County Programs	Total
Historic Actuals	<i>A</i>		
2012-13	5,770	n/a	
2013-14	5,788	n/a	
2014-15	5,868	42	5,910
Projections	<i>B, C</i>	<i>C</i>	<i>C</i>
2015-16	5,896	47	5,943
2016-17	5,897	45	5,942
2017-18	5,900	45	5,945

District enrollment is also known as CBEDS.

<b>Average Daily Attendance (ADA)</b>	District	County Programs	Total
Historic Actuals	<i>C, F</i>	<i>C, F</i>	<i>A, E</i>
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	<i>C</i>	<i>C</i>	<i>C, D</i>
2015-16	5,601.20	45.17	5,646.37
2016-17	5,602.15	44.57	5,646.72
2017-18	5,605.00	44.57	5,649.57

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

<b>ADA to Enrollment</b>	Total ADA	District Enrollment	Ratio
Historic Actuals	<i>E</i>	<i>A</i>	<i>D</i>
2012-13	5,599 *	5,770	97.0%
2013-14	5,623	5,788	97.1%
2014-15	5,620	5,868	95.8%
Historical Average Ratio Allowance			96.6%
District's ADA to Enrollment Standard		<i>A</i>	0.5%
			97.1%

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 of 95.8% 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. P-2 ADA Certifications



## **SECTION VI.**

# **LOCAL CONTROL FUNDING FORMULA CALCULATIONS**

**LCFF Calculator Universal Assumptions**  
**Cotati-Rohnert Park Unified (73882) - 2015-16 Second Interim**

<b>Summary of Funding</b>					
	2013-14	2014-15	2015-16	2016-17	2017-18
Target	\$ 48,897,079	\$ 49,539,486	\$ 50,241,255	\$ 50,438,211	\$ 51,360,453
Floor	<b>35,744,948</b>	<b>37,306,385</b>	<b>41,160,843</b>	<b>45,882,390</b>	<b>48,139,702</b>
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	11,573,652	8,543,578	4,361,322	2,319,824	1,760,462
Current Year Gap Funding	1,578,479	3,689,523	4,719,090	2,235,997	1,460,289
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
<b>Total Phase-In Entitlement</b>	<b>\$ 37,323,427</b>	<b>\$ 40,995,908</b>	<b>\$ 45,879,933</b>	<b>\$ 48,118,387</b>	<b>\$ 49,599,991</b>

<b>Components of LCFF By Object Code</b>						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
8011 - State Aid	\$ 7,534,917	\$ 11,482,145	\$ 16,644,157	\$ 19,325,097	\$ 21,869,666	\$ 24,210,193
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	5,870,127	-	-	-	-	-
8012 - EPA	6,510,843	6,310,440	7,961,409	7,523,152	7,500,171	6,903,640
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes		20,034,968	17,264,116	20,337,921	20,337,921	20,337,921
8096 - In-Lieu of Property Taxes		(504,126)	(873,773)	(1,306,237)	(1,589,371)	(1,851,764)
Property Taxes net of in-lieu	16,214,006	19,530,842	16,390,343	19,031,684	18,748,550	18,486,157
<b>TOTAL FUNDING</b>	<b>\$ 36,129,893</b>	<b>\$ 37,323,427</b>	<b>\$ 40,995,908</b>	<b>\$ 45,879,933</b>	<b>\$ 48,118,387</b>	<b>\$ 49,599,991</b>
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Summary of Student Population</b>					
	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Unduplicated Pupil Population</b>					
Agency Unduplicated Pupil Count	2,658.00	2,886.00	2,757.00	2,697.00	2,645.00
COE Unduplicated Pupil Count	39.00	13.00	15.00	15.00	15.00
Total Unduplicated pupil Count	2,697.00	2,899.00	2,772.00	2,712.00	2,660.00
Rolling %, Supplemental Grant	45.8100%	49.0400%	48.2400%	47.1000%	45.6800%
Rolling %, Concentration Grant	45.8100%	49.0400%	48.2400%	47.1000%	45.6800%
<b>FUNDED ADA</b>					
<b>Adjusted Base Grant ADA</b>	<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	1,705.29	1,673.94	1,670.14
Grades 4-6	1,300.01	1,259.43	1,280.85	1,253.05	1,270.15
Grades 7-8	862.15	907.73	871.35	881.73	881.73
Grades 9-12	1,770.13	1,743.71	1,788.88	1,838.00	1,827.55
<b>Total Adjusted Base Grant ADA</b>	<b>5,623.03</b>	<b>5,619.98</b>	<b>5,646.37</b>	<b>5,646.72</b>	<b>5,649.57</b>
<b>Necessary Small School ADA</b>	<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	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>5623.03</b>	<b>5619.98</b>	<b>5646.37</b>	<b>5646.72</b>	<b>5649.57</b>
<b>ACTUAL ADA (Current Year Only)</b>					
Grades TK-3	1,690.74	1,709.11	1,705.29	1,673.94	1,670.14
Grades 4-6	1,300.01	1,259.43	1,280.85	1,253.05	1,270.15
Grades 7-8	862.15	907.73	871.35	881.73	881.73
Grades 9-12	1,770.13	1,743.71	1,788.88	1,838.00	1,827.55
<b>Total Actual ADA</b>	<b>5,623.03</b>	<b>5,619.98</b>	<b>5,646.37</b>	<b>5,646.72</b>	<b>5,649.57</b>
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-

<b>Minimum Proportionality Percentage (MPP)</b>					
	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	\$ 2,243,189	\$ 2,081,017	\$ 1,904,336	
Current year Minimum Proportionality Percentage (MPP)	3.38%	5.28%	4.64%	4.09%	

PROPOSITION 30 - EDUCATION PROTECTION ACCOUNT						
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.1229%	26.6637%	25.0782%	25.0000%	23.0000%
Education Protection Account (EPA)						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Calculation of EPA Entitlement</b>						
Adjusted Total Revenue Limit	30,259,766	29,874,821	29,858,617	29,998,825	30,000,685	30,015,827
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	29,998,825	30,000,685	30,015,827
B. Property Taxes/In-Lieu	16,214,006	19,530,842	16,390,343	19,031,684	18,748,550	18,486,157
C. ADA Used for EPA Minimum		5,623.03	5,619.98	5,646.37	5,646.72	5,649.57
D. Gross State Aid for Purposes of EPA (A - B; if<0, then 0)	14,045,760	10,343,979	13,468,274	10,967,141	11,252,135	11,529,670
E. Proportionate Share* (A * %)	6,510,843	6,310,440	7,961,409	7,523,152	7,500,171	6,903,640
F. Minimum EPA (C x \$200)	1,139,098	1,124,606	1,123,996	1,129,274	1,129,344	1,129,914
G. Adjusted EPA Proportionate Share (Reduced for Amounts in Excess of State Aid, lesser of D or E.		6,310,440	7,961,409	7,523,152	7,500,171	6,903,640
H. EPA Allocation (Greater of F or G)	6,510,843	6,310,440	7,961,409	7,523,152	7,500,171	6,903,640
<b>Calculation of Net State Aid before Minimum State Aid</b>						
Phase-In Entitlement	30,259,766	37,323,427	40,995,908	45,879,933	48,118,387	49,599,991
Less Property Taxes/In-Lieu	16,214,006	19,530,842	16,390,343	19,031,684	18,748,550	18,486,157
Gross State Aid	14,045,760	17,792,585	24,605,565	26,848,249	29,369,837	31,113,834
Less EPA Allocation	6,510,843	6,310,440	7,961,409	7,523,152	7,500,171	6,903,640
Net State Aid	7,534,917	11,482,145	16,644,157	19,325,097	21,869,666	24,210,193
<b>Minimum State Aid</b>						
Adjusted Total Revenue Limit	30,259,766	29,874,765	29,858,560	29,998,769	30,000,628	30,015,770
2012-13 Deficited NSS Allowance	-	-	-	-	-	-
Less Property Taxes/In-Lieu	16,214,006	19,530,842	16,390,343	19,031,684	18,748,550	18,486,157
Less EPA Allocation	6,510,843	6,310,440	7,961,409	7,523,152	7,500,171	6,903,640
Revenue Limit Minimum State Aid	7,534,917	4,033,483	5,506,808	3,443,933	3,751,907	4,625,973
Categorical Minimum State Aid	5,870,127	5,870,127	5,870,127	5,870,127	5,870,127	5,870,127
Minimum State Aid Guarantee	13,405,044	9,903,610	11,376,935	9,314,060	9,622,034	10,496,100
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-	-
<b>LCFF State Aid</b>	13,405,044	11,482,145	16,644,157	19,325,097	21,869,666	24,210,193
<b>EPA in Excess to LCFF Funding</b>	-	-	0	0	-	-

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

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Cotati-Rohnert Park Unified (73882) - 2015-16 Second Interim

	2013-14	2014-15	2015-16	2016-17	2017-18
COLA	1.57%	0.85%	1.02%	0.47%	2.13%
GAP Funding rate	12.00%	30.16%	51.97%	49.08%	45.34%
<b>Estimated Property Taxes (with RDA)</b>	<b>A-6 20,034,968</b>	<b>17,264,116</b>	<b>20,337,921</b>	<b>20,337,921</b>	<b>20,337,921</b>
Less In-Lieu transfer	\$ (504,126)	\$ (873,773)	\$ (1,306,237)	\$ (1,589,371)	\$ (1,851,764)
Total Local Revenue	\$ 19,530,842	\$ 16,390,343	\$ 19,031,684	\$ 18,748,550	\$ 18,486,157
Statewide 90th percentile rate	\$ 12,921.15	---	---	---	---

**UNDUPLICATED PUPIL PERCENTAGE**

	2013-14	2014-15	2015-16	2016-17	2017-18
District Enrollment	A-1 CY 5,788	5,868	5,896	5,897	5,900
COE Enrollment	A-2 CY 100	44	47	45	45
Total Enrollment	5,888	5,912	5,943	5,942	5,945
District Unduplicated Pupil Count	B-1 CY 2,658	2,886	2,757	2,697	2,645
COE Unduplicated Pupil Count	B-2 CY 39	13	15	15	15
Total Unduplicated Pupil Count	2,697	2,899	2,772	2,712	2,660
	<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%	46.64%	45.64%	44.74%
<b>Unduplicated Pupil Percentage (%)</b>	<b>45.81%</b>	<b>49.04%</b>	<b>48.24%</b>	<b>47.10%</b>	<b>45.68%</b>
		<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	1,701.45	1,670.10	1,666.30
Grades 4-6	B-2 P-2	1,239.70	1,274.04	1,246.72	1,269.20	1,241.65	1,258.75
Grades 7-8	B-3 (Annual for SDC ext. year)	778.58	846.22	900.43	861.65	872.10	872.10
Grades 9-12	B-4	1,743.80	1,700.80	1,686.23	1,729.00	1,778.40	1,767.95
Ungraded (enter here OR in spans above)							
<b>NPS, NPS-LCI, CDS:</b>							
TK-3	E-1	0.99	2.70	0.95	0.95	0.95	0.95
4-6	E-2	7.93	7.78	6.65	6.65	6.65	6.65
7-8	E-3 Annual	6.34	3.83	5.70	5.70	5.70	5.70
9-12	E-4	21.14	24.20	26.60	26.60	26.60	26.60
<b>COE operated (Community School, Special Ed):</b>							
TK-3	E-6 & E-11	16.38	2.89	2.89	2.89	2.89	2.89
4-6	E-7 & E-12	18.04	4.93	5.00	4.75	4.75	4.75
7-8	E-8 & E-13 P-2 / Annual	9.59	3.47	4.00	3.93	3.93	3.93
9-12	E-9 & E-14	48.19	33.28	33.28	33.00	33.00	33.00
<b>TOTAL</b>		<b>5,623.03</b>	<b>5,619.98</b>	<b>5,646.37</b>	<b>5,646.72</b>	<b>5,646.72</b>	<b>5,649.57</b>

**CHARTER ADA ADJUSTMENT**

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>ADA transfer: Student from District to Charter (cross fiscal year)</b>					
Grades TK-3	A-6	-	-		
Grades 4-6	A-7	-	1.85		
Grades 7-8	A-8	-	0.91		
Grades 9-12	A-9	10.67	-		
		10.67	2.76	-	-
<b>ADA transfer: Student from Charter to District (cross fiscal year)</b>					
Grades TK-3	A-11	-	-		
Grades 4-6	A-12	-	-		
Grades 7-8	A-13	-	-		
Grades 9-12	A-14	2.86	-		
		2.86	-	-	-
Difference (if diff. < 0, no adj. to PY ADA)		7.81	2.76	-	-

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Cotati-Rohnert Park Unified (73882) - 2015-16 Second Interim

**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	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>5,464.35</b>	<b>5,494.43</b>				
		30.08				
Declining or Increasing ADA		Increase				
NSS	-	-	-	-	-	-
<b>TOTAL ADA</b>	<b>5,464.35</b>	<b>5,494.43</b>	<b>-</b>	<b>128.60</b>	<b>-</b>	<b>5,623.03</b>

		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
<b>SUBTOTAL</b>	<b>5,491.67</b>	<b>5,536.90</b>				
		45.23				
Declining or Increasing ADA		Increase				
NSS	-	-	-	-	-	-
<b>TOTAL ADA</b>	<b>5,491.67</b>	<b>5,536.90</b>	<b>-</b>	<b>83.08</b>	<b>-</b>	<b>5,619.98</b>

		2015-16				
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,703.52	1,701.45	-	3.84		1,705.29
Grades 4-6	1,246.72	1,269.20	-	11.65		1,280.85
Grades 7-8	900.43	861.65	-	9.70		871.35
Grades 9-12	1,686.23	1,729.00	-	59.88		1,788.88
<b>SUBTOTAL</b>	<b>5,536.90</b>	<b>5,561.30</b>				
		24.40				
Declining or Increasing ADA		Increase				
NSS	-	-	-	-	-	-
<b>TOTAL ADA</b>	<b>5,536.90</b>	<b>5,561.30</b>	<b>-</b>	<b>85.07</b>	<b>-</b>	<b>5,646.37</b>

		2016-17				
Grade Span	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,701.45	1,670.10	-	3.84		1,673.94
Grades 4-6	1,269.20	1,241.65	-	11.40		1,253.05
Grades 7-8	861.65	872.10	-	9.63		881.73
Grades 9-12	1,729.00	1,778.40	-	59.60		1,838.00
<b>SUBTOTAL</b>	<b>5,561.30</b>	<b>5,562.25</b>				
		0.95				
Declining or Increasing ADA		Increase				
NSS	-	-	-	-	-	-
<b>TOTAL ADA</b>	<b>5,561.30</b>	<b>5,562.25</b>	<b>-</b>	<b>84.47</b>	<b>-</b>	<b>5,646.72</b>

		2017-18				
Grade Span	2016-17 P2	2017-18 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,670.10	1,666.30	-	3.84		1,670.14
Grades 4-6	1,241.65	1,258.75	-	11.40		1,270.15
Grades 7-8	872.10	872.10	-	9.63		881.73
Grades 9-12	1,778.40	1,767.95	-	59.60		1,827.55
<b>SUBTOTAL</b>	<b>5,562.25</b>	<b>5,565.10</b>				
		2.85				
Declining or Increasing ADA		Increase				
NSS	-	-	-	-	-	-
<b>TOTAL ADA</b>	<b>5,562.25</b>	<b>5,565.10</b>	<b>-</b>	<b>84.47</b>	<b>-</b>	<b>5,649.57</b>

Cotati-Rohnert Park Unified (73882) - 2015-16 Second Interim							v16.2c
<b>LOCAL CONTROL FUNDING FORMULA</b>							<b>2014-15</b>
CALCULATE LCFF TARGET							
						COLA	0.850%
Unduplicated as % of Enrollment						2 yr average	49.04%
						49.04%	<b>2014-15</b>
	ADA	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,690.74	1,709.11	7,011	729	759	-	14,525,964
Grades 4-6	1,300.01	1,259.43	7,116		698	-	9,841,107
Grades 7-8	862.15	907.73	7,328		719	-	7,304,258
Grades 9-12	1,770.13	1,743.71	8,491	221	854	-	16,681,155
Subtract NSS	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-
<b>TOTAL BASE</b>	<b>5,623.03</b>	<b>5,619.98</b>	<b>42,402,361</b>	<b>1,631,301</b>	<b>4,318,821</b>	<b>-</b>	<b>48,352,483</b>
Targeted Instructional Improvement Block Grant							502,003
Home-to-School Transportation							685,000
Small School District Bus Replacement Program							-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>							<b>49,539,486</b>
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>							<b>1/4</b>
CALCULATE LCFF FLOOR							
						12-13 Rate	14-15 ADA
Current year Funded ADA times Base per ADA						5,272.96	29,633,930
Current year Funded ADA times Other RL per ADA						39.98	224,687
Necessary Small School Allowance at 12-13 rates							-
2012-13 Categoricals							5,870,127
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	1,577,641
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>							<b>37,306,385</b>
CALCULATE LCFF PHASE-IN ENTITLEMENT							
							<b>2014/15</b>
LOCAL CONTROL FUNDING FORMULA TARGET							49,539,486
LOCAL CONTROL FUNDING FORMULA FLOOR							37,306,385
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							-
<b>LCFF Entitlement before Minimum State Aid provision</b>							<b>40,995,908</b>
CALCULATE STATE AID							
Transition Entitlement							40,995,908
Local Revenue (including RDA)							(16,390,343)
Gross State Aid							24,605,565
CALCULATE MINIMUM STATE AID							
						12-13 Rate	14-15 ADA
2012-13 RL/Charter Gen BG adjusted for ADA						5,312.93	29,858,560
2012-13 NSS Allowance (deficit)							-
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							5,870,127
Charter Categorical Block Grant adjusted for ADA							-
Minimum State Aid Guarantee							19,338,344
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							-
<b>TOTAL STATE AID</b>							<b>24,605,565</b>
<b>Additional State Aid (Additional SA)</b>							<b>-</b>
<b>LCFF Phase-In Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>							<b>40,995,908</b>
CHANGE OVER PRIOR YEAR						9.84%	3,672,481
LCFF Entitlement PER ADA							7,295
PER ADA CHANGE OVER PRIOR YEAR						9.90%	657
LCFF SOURCES INCLUDING EXCESS TAXES							
						Increase	2014-15
State Aid						38.29%	24,605,565
Property Taxes net of in-lieu						-16.08%	(3,140,499)
Charter in-Lieu Taxes						0.00%	-
LCFF pre COE, Choice, Supp						9.84%	3,672,481

Cotati-Rohnert Park Unified (73882)						v16.2c	
LOCAL CONTROL FUNDING FORMULA						2015-16	
CALCULATE LCFF TARGET							
Unduplicated as % of Enrollment	3 yr average			48.24%	COLA	1.020%	2015-16
	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	1,705.29	7,083	737	754	-	14,621,964	
Grades 4-6	1,280.85	7,189		694	-	10,096,421	
Grades 7-8	871.35	7,403		714	-	7,072,958	
Grades 9-12	1,788.88	8,578	223	849	-	17,262,908	
Subtract NSS	-	-	-	-	-	-	
NSS Allowance	-	-	-	-	-	-	
<b>TOTAL BASE</b>	<b>5,646.37</b>	<b>43,082,217</b>	<b>1,655,719</b>	<b>4,316,316</b>	<b>-</b>	<b>49,054,252</b>	
Targeted Instructional Improvement Blc						502,003	
Home-to-School Transportation						685,000	
Small School District Bus Replacement F						-	
<b>LOCAL CONTROL FUNDING FORMULA (I</b>						<b>50,241,255</b>	
<b>ECONOMIC RECOVERY TARGET PAYME</b>						3/8	-
CALCULATE LCFF FLOOR							
Current year Funded ADA times Base pe				12-13 Rate	15-16 ADA		
Current year Funded ADA times Other F				5,272.96	5,646.37	29,773,083	
Necessary Small School Allowance at 12				39.98	5,646.37	225,742	
2012-13 Categoricals						5,870,127	
2012-13 Categorical Program Entitleme				-	-	-	
Less Fair Share Reduction				-	-	-	
Non-CDE certified New Charter: District				-	-	-	
Beginning in 2014-15, prior year LCFF g				\$ 937.22	5,646.37	5,291,891	
<b>LOCAL CONTROL FUNDING FORMULA (I</b>						<b>41,160,843</b>	
CALCULATE LCFF PHASE-IN ENTITLEME							
<b>LOCAL CONTROL FUNDING FORMULA T</b>						<b>50,241,255</b>	
<b>LOCAL CONTROL FUNDING FORMULA F</b>						<b>41,160,843</b>	
<b>Applied Funding Formula: Floor or Targ</b>						<b>FLOOR</b>	
<b>LCFF Need (LCFF Target less LCFF Floor, if possi</b>						<b>9,080,412</b>	
<b>Current Year Gap Funding</b>						<b>51.97%</b>	<b>4,719,090</b>
<b>ECONOMIC RECOVERY PAYMENT</b>						<b>-</b>	
<b>LCFF Entitlement before Minimum Stat</b>						<b>45,879,933</b>	
CALCULATE STATE AID							
<b>Transition Entitlement</b>						<b>45,879,933</b>	
<b>Local Revenue (including RDA)</b>						<b>(19,031,684)</b>	
<b>Gross State Aid</b>						<b>26,848,249</b>	
CALCULATE MINIMUM STATE AID							
2012-13 RL/Charter Gen BG adjusted fo				12-13 Rate	15-16 ADA	N/A	
2012-13 NSS Allowance (deficited)				5,312.93	5,646.37	29,998,769	
Less Current Year Property Taxes/In Liei						(19,031,684)	
Subtotal State Aid for Historical RL/Char						10,967,085	
Categorical funding from 2012-13						5,870,127	
Charter Categorical Block Grant adjuste						-	
Minimum State Aid Guarantee						16,837,212	
<b>CHARTER SCHOOL MINIMUM STATE AID</b>						<b>-</b>	
<b>Local Control Funding Formula Floor plu</b>						<b>-</b>	
<b>Minimum State Aid plus Property Taxes</b>						<b>-</b>	
<b>Offset</b>						<b>-</b>	
<b>Minimum State Aid Prior to Offset</b>						<b>-</b>	
<b>Total Minimim State Aid with Offset</b>						<b>-</b>	
<b>TOTAL STATE AID</b>						<b>26,848,249</b>	
<b>Additional State Aid (Additional SA)</b>						<b>-</b>	
<b>LCFF Phase-In Entitlement (before COE</b>						<b>45,879,933</b>	
<b>CHANGE OVER PRIOR YEAR</b>				11.91%	4,884,025		
<b>LCFF Entitlement PER ADA</b>						<b>8,126</b>	
<b>PER ADA CHANGE OVER PRIOR YEAR</b>				11.39%	831		
LCFF SOURCES INCLUDING EXCESS TAXE							
				<b>Increase</b>		<b>2015-16</b>	
State Aid				9.11%	2,242,684	26,848,249	
Property Taxes net of in-lieu				16.12%	2,641,341	19,031,684	
Charter in-Lieu Taxes				0.00%	-	-	
LCFF pre COE, Choice, Supp				11.91%	4,884,025	45,879,933	

Cotati-Rohnert Park Unified (73882)						v16.2c	
LOCAL CONTROL FUNDING FORMULA						2016-17	
CALCULATE LCFF TARGET							
Unduplicated as % of Enrollment	3 yr average				47.10%	COLA	0.470%
	ADA	Base	Gr Span	Supp	Concen		<b>2016-17</b>
Grades TK-3	1,673.94	7,116	740	740	-	-	14,389,247
Grades 4-6	1,253.05	7,223		680	-	-	9,903,364
Grades 7-8	881.73	7,438		701	-	-	7,176,100
Grades 9-12	1,838.00	8,618	224	833	-	-	17,782,496
Subtract NSS	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-
<b>TOTAL BASE</b>	<b>5,646.72</b>	<b>43,360,729</b>	<b>1,650,428</b>	<b>4,240,051</b>	<b>-</b>	<b>-</b>	<b>49,251,208</b>
Targeted Instructional Improvement Bl							502,003
Home-to-School Transportation							685,000
Small School District Bus Replacement							-
<b>LOCAL CONTROL FUNDING FORMULA (</b>							<b>50,438,211</b>
ECONOMIC RECOVERY TARGET PAYME						1/2	-
CALCULATE LCFF FLOOR							
Current year Funded ADA times Base p				12-13	16-17		
Current year Funded ADA times Other				Rate	ADA		
Necessary Small School Allowance at 1				5,272.96	5,646.72		29,774,929
2012-13 Categoricals				39.98	5,646.72		225,756
2012-13 Categorical Program Entitleme							-
Less Fair Share Reduction							-
Non-CDE certified New Charter: District							-
Beginning in 2014-15, prior year LCFF g				\$ 1,772.99	5,646.72		10,011,578
<b>LOCAL CONTROL FUNDING FORMULA (</b>							<b>45,882,390</b>
CALCULATE LCFF PHASE-IN ENTITLEME							
						<b>2016-17</b>	
LOCAL CONTROL FUNDING FORMULA T							50,438,211
LOCAL CONTROL FUNDING FORMULA F							45,882,390
Applied Funding Formula: Floor or Targ							FLOOR
LCFF Need (LCFF Target less LCFF Floor, if posit							4,555,821
Current Year Gap Funding							49.08% 2,235,997
ECONOMIC RECOVERY PAYMENT							-
<b>LCFF Entitlement before Minimum Sta</b>							<b>48,118,387</b>
CALCULATE STATE AID							
Transition Entitlement							48,118,387
Local Revenue (including RDA)							(18,748,550)
Gross State Aid							29,369,837
CALCULATE MINIMUM STATE AID							
2012-13 RL/Charter Gen BG adjusted fo				12-13 Rate	16-17 ADA		N/A
2012-13 NSS Allowance (deficited)				5,312.93	5,646.72		30,000,628
Less Current Year Property Taxes/In Lie							(18,748,550)
Subtotal State Aid for Historical RL/Cha							11,252,078
Categorical funding from 2012-13							5,870,127
Charter Categorical Block Grant adjuste							-
Minimum State Aid Guarantee							17,122,205
CHARTER SCHOOL MINIMUM STATE AI							-
Local Control Funding Formula Floor pl							-
Minimum State Aid plus Property Taxes							-
Offset							-
Minimum State Aid Prior to Offset							-
Total Minimim State Aid with Offset							-
<b>TOTAL STATE AID</b>							<b>29,369,837</b>
<b>Additional State Aid (Additional SA)</b>							<b>-</b>
LCFF Phase-In Entitlement (before COE							48,118,387
CHANGE OVER PRIOR YEAR					4.88%	2,238,454	
LCFF Entitlement PER ADA							8,521
PER ADA CHANGE OVER PRIOR YEAR					4.86%	395	
LCFF SOURCES INCLUDING EXCESS TAX							
					Increase	2016-17	
State Aid					9.39%	2,521,588	29,369,837
Property Taxes net of in-lieu					-1.49%	(283,134)	18,748,550
Charter in-Lieu Taxes					0.00%	-	-
LCFF pre COE, Choice, Supp					4.88%	2,238,454	48,118,387



Cotati-Rohnert Park Unified (73882) <span style="float: right;">v16.2c</span>						
<b>LOCAL CONTROL FUNDING FORMULA</b>						<b>2017-18</b>
<b>CALCULATE LCFF TARGET</b>						
Unduplicated as % of Enrollment	3 yr average				COLA	2.130%
				45.68%	45.68%	<b>2017-18</b>
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,670.14	7,268	756	733	-	14,625,537
Grades 4-6	1,270.15	7,377		674	-	10,225,930
Grades 7-8	881.73	7,596		694	-	7,309,516
Grades 9-12	1,827.55	8,802	229	825	-	18,012,465
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
<b>TOTAL BASE</b>	<b>5,649.57</b>	<b>44,292,191</b>	<b>1,681,135</b>	<b>4,200,124</b>	<b>-</b>	<b>50,173,450</b>
Targeted Instructional Improvement Bl						502,003
Home-to-School Transportation						685,000
Small School District Bus Replacement						-
<b>LOCAL CONTROL FUNDING FORMULA (</b>						<b>51,360,453</b>
<b>ECONOMIC RECOVERY TARGET PAYME</b>					5/8	-
<b>CALCULATE LCFF FLOOR</b>						
				12-13	17-18	
				Rate	ADA	
Current year Funded ADA times Base p				5,272.96	5,649.57	29,789,957
Current year Funded ADA times Other				39.98	5,649.57	225,870
Necessary Small School Allowance at 1						-
2012-13 Categoricals						5,870,127
2012-13 Categorical Program Entitleme				-	-	-
Less Fair Share Reduction				-	-	-
Non-CDE certified New Charter: District				-	-	-
Beginning in 2014-15, prior year LCFF g				\$ 2,168.97	5,649.57	12,253,748
<b>LOCAL CONTROL FUNDING FORMULA (</b>						<b>48,139,702</b>
<b>CALCULATE LCFF PHASE-IN ENTITLEME</b>						<b>2017-18</b>
LOCAL CONTROL FUNDING FORMULA T						51,360,453
LOCAL CONTROL FUNDING FORMULA F						48,139,702
Applied Funding Formula: Floor or Targ						FLOOR
LCFF Need (LCFF Target less LCFF Floor, if posit						3,220,751
Current Year Gap Funding					45.34%	1,460,289
ECONOMIC RECOVERY PAYMENT						-
<b>LCFF Entitlement before Minimum Sta</b>						<b>49,599,991</b>
<b>CALCULATE STATE AID</b>						
Transition Entitlement						49,599,991
Local Revenue (including RDA)						(18,486,157)
Gross State Aid						31,113,834
<b>CALCULATE MINIMUM STATE AID</b>						
				12-13 Rate	17-18 ADA	N/A
2012-13 RL/Charter Gen BG adjusted fo				5,312.93	5,649.57	30,015,770
2012-13 NSS Allowance (deficit)						-
Less Current Year Property Taxes/In Lie						(18,486,157)
Subtotal State Aid for Historical RL/Cha						11,529,613
Categorical funding from 2012-13						5,870,127
Charter Categorical Block Grant adjuste						-
Minimum State Aid Guarantee						17,399,740
<b>CHARTER SCHOOL MINIMUM STATE AI</b>						
Local Control Funding Formula Floor pl						-
Minimum State Aid plus Property Taxes						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
<b>TOTAL STATE AID</b>						<b>31,113,834</b>
<b>Additional State Aid (Additional SA)</b>						-
LCFF Phase-In Entitlement (before COE						49,599,991
CHANGE OVER PRIOR YEAR			3.08%	1,481,604		
LCFF Entitlement PER ADA						8,779
PER ADA CHANGE OVER PRIOR YEAR			3.03%	258		
<b>LCFF SOURCES INCLUDING EXCESS TAX</b>						
				Increase		2017-18
State Aid			5.94%	1,743,997		31,113,834
Property Taxes net of in-lieu			-1.40%	(262,393)		18,486,157
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			3.08%	1,481,604		49,599,991

## **SECTION VII.**

# **CRITERIA & STANDARDS**

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A6 and C9)		
Current Year (2015-16)	5,658.09	5,646.37	-0.2%	Met
1st Subsequent Year (2016-17)	5,662.87	5,646.72	-0.3%	Met
2nd Subsequent Year (2017-18)	5,665.69	5,649.57	-0.3%	Met

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2015-16)	5,917	5,897	-0.3%	Met
1st Subsequent Year (2016-17)	5,922	5,897	-0.4%	Met
2nd Subsequent Year (2017-18)	5,925	5,900	-0.4%	Met

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	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)	5,584	5,770	96.8%
Second Prior Year (2013-14)	5,624	5,788	97.2%
First Prior Year (2014-15)	5,620	5,868	95.8%
Historical Average Ratio:			96.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.1%

**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)	5,646	5,897	95.7%	Met
1st Subsequent Year (2016-17)	5,647	5,897	95.8%	Met
2nd Subsequent Year (2017-18)	5,650	5,900	95.8%	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 first interim projections.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2015-16)	47,074,415.00		
1st Subsequent Year (2016-17)	48,644,134.00	49,707,758.00	2.2%	Not Met
2nd Subsequent Year (2017-18)	50,539,737.00	51,451,754.00	1.8%	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

At first interim, the LCFF Gap Funding Percentage used was 35.55%. At second interim, the percentage used is 49.08%, an increase of 13.53%, which resulted in a 2.2% increase in LCFF Revenue, based on rates announced by the Department of Finance.

**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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>83.6% to 89.6%</b>	<b>83.6% to 89.6%</b>	<b>83.6% to 89.6%</b>

**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)	35,345,508.00	42,456,506.10	83.3%	Not Met
1st Subsequent Year (2016-17)	37,017,392.00	43,392,721.00	85.3%	Met
2nd Subsequent Year (2017-18)	38,340,379.00	44,741,485.00	85.7%	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 2015-16, the district was unable to fill a number of psychologist positions, and has been using contractors. If the approximate cost of 4 psychologists - \$384,000 - were added to the unrestricted salaries and benefits figure, the ratio of unrestricted salaries and benefits to total unrestricted general fund expenditures would be 84.2%, and 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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2015-16)	2,980,435.00	2,831,991.00	-5.0%	No
1st Subsequent Year (2016-17)	2,338,294.00	2,401,736.00	2.7%	No
2nd Subsequent Year (2017-18)	2,338,294.00	2,346,736.00	0.4%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2015-16)	6,754,934.00	6,754,763.00	0.0%	No
1st Subsequent Year (2016-17)	3,334,204.00	4,399,902.00	32.0%	Yes
2nd Subsequent Year (2017-18)	3,336,090.00	3,232,839.00	-3.1%	No

Explanation:  
(required if Yes)

For 2016-17, the Governor's January budget proposal includes proposed one-time funding of \$207 per ADA, which increased projected other state revenue by over one million dollars. Without this change, the standard would be met

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2015-16)	5,440,218.90	5,562,863.40	2.3%	No
1st Subsequent Year (2016-17)	4,625,895.00	4,661,795.00	0.8%	No
2nd Subsequent Year (2017-18)	4,544,572.00	4,580,472.00	0.8%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2015-16)	1,917,981.58	1,969,020.99	2.7%	No
1st Subsequent Year (2016-17)	747,209.00	1,327,555.00	77.7%	Yes
2nd Subsequent Year (2017-18)	763,229.00	1,348,445.00	76.7%	Yes

Explanation:  
(required if Yes)

With the increase in other state funding, the district is able to increase projected expenditures for supplies. Without the addition proposed in the Governor's January Budget Proposal, the district would be unable to increase spending to this extent, and the standard would have been met in both years.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2015-16)	11,180,937.32	11,472,394.41	2.6%	No
1st Subsequent Year (2016-17)	9,901,689.00	8,886,616.00	-10.3%	Yes
2nd Subsequent Year (2017-18)	10,035,319.00	8,894,613.00	-11.4%	Yes

Explanation:  
(required if Yes)

The district was unable to fill 8 special education teaching positions in 2015-16, and has been using contractors to staff special education classes. For 2016-17, we project that teachers will be hired, reducing the amount spent on contractors. Without this reduction, the standard would be met for both years.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2015-16)	15,175,587.90	15,149,617.40	-0.2%	Met
1st Subsequent Year (2016-17)	10,298,393.00	11,463,433.00	11.3%	Not Met
2nd Subsequent Year (2017-18)	10,218,956.00	10,160,047.00	-0.6%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2015-16)	13,098,918.90	13,441,415.40	2.6%	Met
1st Subsequent Year (2016-17)	10,648,898.00	10,214,171.00	-4.1%	Met
2nd Subsequent Year (2017-18)	10,798,548.00	10,243,058.00	-5.1%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

For 2016-17, the Governor's January budget proposal includes proposed one-time funding of \$207 per ADA, which increased projected other state revenue by over one million dollars. Without this change, the standard would be met

**Explanation:**

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

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

**Explanation:**

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

With the increase in other state funding, the district is able to increase projected expenditures for supplies. Without the addition proposed in the Governor's January Budget Proposal, the district would be unable to increase spending to this extent, and the standard would have been met in both years.

**Explanation:**

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

The district was unable to fill 8 special education teaching positions in 2015-16, and has been using contractors to staff special education classes. For 2016-17, we project that teachers will be hired, reducing the amount spent on contractors. Without this reduction, the standard would be met for both years.

**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%. First Interim data that exists will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	Second 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. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,463,167.00	

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)

**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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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)	4.0%	4.0%	4.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.3%</b>	<b>1.3%</b>	<b>1.3%</b>

**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)	(162,683.00)	43,757,738.10		0.4%	Met
1st Subsequent Year (2016-17)	762,690.00	43,586,331.00		N/A	Met
2nd Subsequent Year (2017-18)	(745,805.00)	44,935,095.00		1.7%	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)

Ongoing automatic increases to Special Education and health insurance costs mean that restricted expenditures will continue to grow, without a commensurate growth of revenues. By 2017-18, without additional revenue, the district will be deficit spending by 1.7%.

**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)	1,375,528.36	Met
1st Subsequent Year (2016-17)	1,962,973.36	Met
2nd Subsequent Year (2017-18)	1,054,167.36	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)	651,994.00	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

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

<sup>3</sup> 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):	5,646	5,647	5,650
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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)	62,559,953.40	60,144,345.00	61,818,814.00
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)	62,559,953.40	60,144,345.00	61,818,814.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,876,798.60	1,804,330.35	1,854,564.42
6. Reserve Standard - by Amount (\$65,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>1,876,798.60</b>	<b>1,804,330.35</b>	<b>1,854,564.42</b>

**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)	608,481.00	501,857.00	558,836.00
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)	1,893,917.19	1,903,917.00	1,913,917.00
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)	2,502,398.19	2,405,774.00	2,472,753.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,876,798.60</b>	<b>1,804,330.35</b>	<b>1,854,564.42</b>
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**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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 2015 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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2015-16)	(8,287,652.00)	(8,592,195.00)	3.7%	304,543.00	Met
1st Subsequent Year (2016-17)	(8,394,000.00)	(7,605,313.00)	-9.4%	(788,687.00)	Not Met
2nd Subsequent Year (2017-18)	(9,532,000.00)	(7,980,911.00)	-16.3%	(1,551,089.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2015-16)	1,301,232.00	1,301,232.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	183,610.00	193,610.00	5.4%	10,000.00	Met
2nd Subsequent Year (2017-18)	183,610.00	193,610.00	5.4%	10,000.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections 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)

Special Education programs have expanded significantly in 2015-16. Start-up costs for new and expanded programs are not projected to be ongoing. The district anticipates replacing some contractors with less expensive employees in 2016-17 and ongoing. The Routine Restricted Maintenance Account will be reduced in 2016-17 by the cost of replacing decades-old maintenance vehicles in 2015-16. All of these changes have reduced contributions to restricted programs in the projection years. Without these changes, the standard would be met.

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

**Explanation:**  
(required if NOT met)



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

**Explanation:**  
(required if NOT met)

--

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

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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 First Interim 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 First Interim 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 first interim projections?

No
----

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	2	01/0000/8011	01/0000/7439	178,467
Certificates of Participation				
General Obligation Bonds	33	51	51	75,806,139
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	161,667

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

Capital Lease- IT infrastructure	3	21/0851/8951	21/0851/7439	5,783,137
<b>TOTAL:</b>				<b>81,971,628</b>

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):

Capital Lease- IT infrastructure	0	2,989,810	1,494,810	1,494,810
<b>Total Annual Payments:</b>	<b>3,841,112</b>	<b>12,625,740</b>	<b>10,610,516</b>	<b>9,858,836</b>
<b>Has total annual payment increased over prior year (2014-15)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

---

**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, 2015, 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.

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes
-----

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

No
----

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

--

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	10,303,495.00	10,303,495.00
b. OPEB unfunded actuarial accrued liability (UAAL)	10,303,495.00	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, 2015	Jul 01, 2015

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2015-16)	987,509.00	1,239,268.00
1st Subsequent Year (2016-17)	923,069.00	1,239,268.00
2nd Subsequent Year (2017-18)	800,954.00	1,239,268.00
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)	1,048,702.00	1,048,056.00
1st Subsequent Year (2016-17)	1,055,395.00	900,177.00
2nd Subsequent Year (2017-18)	1,005,585.00	612,320.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2015-16)	987,509.00	987,509.00
1st Subsequent Year (2016-17)	923,069.00	923,069.00
2nd Subsequent Year (2017-18)	800,954.00	800,954.00
d. Number of retirees receiving OPEB benefits		
Current Year (2015-16)	78	93
1st Subsequent Year (2016-17)	78	69
2nd Subsequent Year (2017-18)	68	49

4. Comments:

Data has been updated at second interim to reflect the most recent actuarial study.

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second 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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?

Yes

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (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	304.8	314.8	314.8

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(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)

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

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

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

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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


--

**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

Current Year (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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

**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	143.4	148.9	150.4

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

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

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

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?   
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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>

**Multiyear Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>



**Classified (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)

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

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

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


**Classified (Non-management) Step and Column Adjustments**

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)

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

1. Are savings from attrition included in the interim 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)

**Classified (Non-management) - Other**

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?   
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	34.5	39.3	40.3	40.3

1a. Have any salary and benefit negotiations been settled since first interim projections?   
If Yes, complete question 2.  
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?   
If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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.

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**ADDITIONAL FISCAL INDICATORS**

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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)

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**End of School District Second Interim Criteria and Standards Review**

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# **SECTION VIII.**

## **CASH FLOW**

# **SECTION VIII.**

## **CASH FLOW**

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

3/10/2016

**Cotati-Rohnert Park USD**

	Object	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	Accruals	Projected Totals
<b>A. BEGINNING CASH</b>		3,798,048	1,175,963	(1,908,214)	(4,051,925)	(8,543,855)	(8,136,419)	5,153,372	3,360,684	1,841,301	499,457	3,889,808	834,994		
<b>B. REVENUES</b>															
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	1,331,720	1,331,720	1,331,720	1,331,720	1,331,720	1,922,624	20,120,339
Education Protection Acct (EPA)	8012			1,871,998			1,871,997			1,689,579			2,089,579		7,523,152
Special Ed Prop. Taxes	8097								485,191				143,779		628,970
Property Taxes	802x-804x	362,168		-			12,052,788	203,066	258,691		6,500,000		961,208		20,337,921
In Lieu Taxes to Charter Schools	8096	(235,801)	(52,426)	(104,853)	(69,902)	(69,902)	(69,902)	(69,902)	(69,902)	(117,561)	(117,561)	(117,561)	(210,964)		(1,306,237)
Federal Revenue	8100-8299	70,534	14,076	79,522	264,618	7,080	262,002	250,482	15,791	94,644	11,711	493,227	100,776	962,840	2,627,303
Other State Revenue	8300-8599		5,695	219,375	277,029	205,627	1,262,580	1,881,545	209,643	329,793	645,783	2,000	4,305	641,529	5,684,904
Parcel Tax Revenue	8621						676,573	(45)	(134)		532,898		707		1,210,000
Other Local Revenue	8600-8792	172,316	179,393	358,329	353,444	520,186	377,169	427,769	636,830	250,000	250,000	250,000	300,000	257,466	4,332,904
Interfund Transfer In, Fd 40	8919												521,000		521,000
<b>TOTAL REVENUES</b>		1,418,227	1,195,748	4,312,590	2,713,408	2,551,210	18,321,426	4,581,135	2,867,831	3,578,175	9,154,551	1,959,386	5,242,109	3,784,459	61,680,255
<b>C. EXPENDITURES</b>															
Certificated Salaries	1000-1999	287,937	1,923,310	2,032,465	2,031,652	2,060,737	2,028,500	2,012,677	2,054,325	2,090,000	2,090,000	2,090,000	2,095,000	127,533	22,924,137
Classified Salaries	2000-2999	208,212	547,675	543,408	536,189	534,645	630,573	534,358	550,557	546,000	545,000	550,000	550,000	129,159	6,405,775
Employee Benefits	3000-3999	314,782	1,171,752	1,312,893	1,267,749	1,286,362	1,294,498	1,281,824	1,287,236	1,290,000	1,290,000	1,300,000	1,300,000	84,074	14,481,170
Books and Supplies	4000-4999	(3,435)	129,718	292,952	287,156	190,977	107,211	93,454	90,266	150,000	150,000	120,000	100,000	50,614	1,758,912
Svcs/Other Oper Exps	5000-5999	478,094	679,960	720,880	1,046,323	1,070,355	786,982	1,073,921	899,690	982,000	950,000	965,000	925,000	612,035	11,190,240
Capital Outlay	6000-6999	107,116	316,629	129,114	9,335	12,069	36,744	(7,879)					45,909		649,037
Other Outgo	7000-7999	191,215	354,228	192,556	228,333	360,398	321,745	65,391	59,603	106,200	96,200	96,200	96,200	30,355	2,198,625
Transfer Out to Fund 13	7616		75,000	112,000	-	79,610									266,610
Transfer Out to Fund 17	7612							1,034,622							1,034,622
<b>TOTAL EXPENDITURES</b>		1,583,921	5,198,272	5,336,269	5,406,736	5,595,153	5,206,253	6,088,368	4,941,677	5,164,200	5,121,200	5,121,200	5,112,109	1,033,770	60,909,128
<b>CHANGES IN CURRENT ASSETS:</b>															
<b>D-1 INCREASE (DECREASE)</b>															
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)	(25,748)		(229,577)	(87,182)					(1,713,691)
Temporary Loan to Fd. 13	9315	100,000		(100,000)		20,390			(20,390)		50,000		75,000		125,000
Temporary Loan to Fd. 21	9315			1,300,000	1,500,000	(2,800,000)									-
Due from Other Funds	9310-9319			100,000											100,000
Prepaid Expenditures, Other	9330, 9341						100						5,000		5,100
<b>TOTAL CHANGES IN ASSETS</b>		(309,974)	(410,058)	1,267,081	1,275,438	(3,103,282)	(25,648)	-	(249,967)	(87,182)	50,000	-	95,000		(1,498,591)
<b>CHANGES IN LIABILITIES: (INCREASE)</b>															
<b>D-2 DECREASE</b>															
Accounts Payable/ Payroll/Due to Govt	9500-9599	2,125,554	(508,289)	(147,049)	523,165	(348,097)	(148,970)	216,314	(304,497)	218,000	218,000	(107,000)	218,000		1,955,131
Temporary Loan from Fd 17	9615	640,812								(375,000)	375,000				640,812
Deferred Revenue	9650-9659							69,141							69,141
<b>TOTAL CHANGE IN LIABILITIES</b>		2,766,366	(508,289)	(147,049)	523,165	(348,097)	(148,970)	285,455	(304,497)	(157,000)	593,000	(107,000)	218,000		2,665,084
<b>D-3 AUDIT ADJUSTMENTS</b>	97xx														-
<b>NET INCREASE (DECREASE) IN CASH FROM CHANGES IN ASSETS, LIABILITIES AND AUDIT ADJUSTMENTS</b>		(2,456,392)	918,347	(1,120,032)	(1,798,603)	3,451,379	174,618	(285,455)	554,464	244,182	(643,000)	107,000	(313,000)		(1,166,493)
<b>NET CHANGE IN CASH: INCREASE (DECREASE)</b>		(2,622,085)	(3,084,177)	(2,143,711)	(4,491,931)	407,437	13,289,791	(1,792,688)	(1,519,383)	(1,341,844)	3,390,351	(3,054,814)	(183,000)		(3,146,054)
<b>F-1 CASH BALANCE AT MONTH-END</b>		1,175,963	(1,908,214)	(4,051,925)	(8,543,855)	(8,136,419)	5,153,372	3,360,684	1,841,301	499,457	3,889,808	834,994	651,994		
<b>F-2 CASH BALANCE AT YEAR-END</b>															651,994
<b>Cumulative Temporary Interfund Loans</b>		-	-	-	-	-	-	-	-	(375,000)	-	-	-		-
<b>Max. Loan from County Treasurer thru 4-25-16</b>						11,266,789				11,266,789					
<b>Cumulative Temporary Loan Fd 17</b>		-	-	-	-	-	-	-	-	(375,000)	-	-	-		-

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

The District has been approved to borrow up \$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 LCFE 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. These funds were received 42.8% each in December and January. Based on the schedule announced by the State, the projections include 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; 80% was received in December with the remainder due 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 made this transfer in January. The cash balance in fund 17 is now large enough for the general fund to borrow for cash flow purposes later in the year. The projection estimates a loan of \$375,000 in March, to be repaid in April after property taxes are received.



**SECTION IX.**

**MULTI-YEAR  
PROJECTIONS**

**MULTI-YEAR PROJECTIONS**  
**2015-16 SECOND INTERIM REPORT**

**DISTRICT ASSUMPTIONS**

The District used the School Services Dartboard 2015-16 Governor’s Proposed 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%	.47%	2.13%
LCFF Gap Funding %	51.52%	49.08%	45.34%
Lottery-Unrestricted	\$140.00	\$140.00	\$140.00
Lottery-Restricted	\$ 41.00	\$ 41.00	\$ 41.00
Interest Rate	2.21%	2.40%	2.75%
Consumer Price Index	1.90%	2.22%	2.52%

**PROJECTED ENROLLMENT:**

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
District enrollment	5,896	5,897	5,900
County enrollment	<u>47</u>	<u>45</u>	<u>45</u>
Total projected enrollment	5,943	5,942	5,945
 Increase over prior year	 31	 -1	 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 summer 2016. These students would be included in the official enrollment count in 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	5,601	5,602	5,605
County ADA (includes ESY)	<u>45</u>	<u>45</u>	<u>45</u>
Total ADA	5,646	5,647	5,650
Total Funded ADA	5,646	5,647	5,650

**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 %	46.64%	45.64%	44.74%

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. It is not currently possible to project any funding changes due to the Every Student Succeeds Act.

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.

The Governor's January Budget Proposal includes additional one-time funding for 2016-17 of approximately \$207 per ADA, which results in an estimated \$1.1 million of revenue.

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 2015 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: The amount shown as "Transfers In" is 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	304.8
Classified	143.4
Management & Confidential	<u>39.3</u>
Total	487.5

All projection years include estimated step and column increases based on historic costs. Labor negotiations have been settled for all units in the current year. 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, and anticipate adding classified positions to improve services. 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 8% 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 include the estimated cost of expected additional retirements. The projections do not include any contribution to the recently adopted OPEB trust.

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 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. The expected purchase of two more maintenance vehicles is included in the projection for 2016-17. Capital expenditures in 2015-16 also include the use of Prop. 39 Clean Energy funds to reimburse the bond 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) including the District's provider, West County Transportation Agency. Under the final State budget this funding has been returned to the member districts and included in the LCFF funding model. For 2015-16 and ongoing, \$685,000 of transportation revenue is included in the LCFF target calculations, which means the District will actually receive only a portion of the transportation funds each year until LCFF is fully funded.

The cafeteria fund incurs an ongoing operating deficit. The 2015-16 budget includes a transfer out of \$266,610, based on negotiated staffing reductions that will reduce labor and benefit costs. Transfers out of \$193,610 are projected 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). This transfer has already been made.

**Reserves:** For the first time since the Board adopted this policy in 2011, the District has been able to increase reserves to the policy standard of 4% in the current year and the two subsequent years.

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 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 \$175,140 in 2015-16 and \$1,055,864 in 2016-17 for this purpose, shown as “Assigned” on the forms. The projected deficit spending in 2017-18 reduces this reserve to only \$253,080.

**Summary:** With the increase in funding from the State, the District exceeds the state-required 3% economic uncertainty reserve in 2015-16 and both subsequent years. Under current assumptions the projections show substantial deficit spending in 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) Additional staffing for maintenance, custodial and district office clerical staff to improve service levels
- 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 \$10.6 million for past service or \$18.95 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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	46,508,903.00	4.81%	48,747,357.00	3.04%	50,228,961.00
2. Federal Revenues	8100-8299	2,831,991.00	-15.19%	2,401,736.00	-2.29%	2,346,736.00
3. Other State Revenues	8300-8599	6,754,763.00	-34.86%	4,399,902.00	-26.52%	3,232,839.00
4. Other Local Revenues	8600-8799	5,562,863.40	-16.20%	4,661,795.00	-1.74%	4,580,472.00
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)		62,179,520.40	-2.33%	60,731,790.00	0.22%	60,910,008.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				22,924,137.00		23,861,870.00
b. Step & Column Adjustment				332,400.00		345,997.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				605,333.00		48,771.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,924,137.00	4.09%	23,861,870.00	1.65%	24,256,638.00
2. Classified Salaries						
a. Base Salaries				6,405,775.00		6,629,601.00
b. Step & Column Adjustment				72,385.00		74,914.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				151,441.00		28,052.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,405,775.00	3.49%	6,629,601.00	1.55%	6,732,567.00
3. Employee Benefits	3000-3999	15,551,029.00	10.23%	17,142,312.00	7.32%	18,396,705.00
4. Books and Supplies	4000-4999	1,969,020.99	-32.58%	1,327,555.00	1.57%	1,348,445.00
5. Services and Other Operating Expenditures	5000-5999	11,472,394.41	-22.54%	8,886,616.00	0.09%	8,894,613.00
6. Capital Outlay	6000-6999	671,203.00	-92.55%	50,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,265,162.00	-9.38%	2,052,781.00	-2.75%	1,996,236.00
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	-85.12%	193,610.00	0.00%	193,610.00
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)		62,559,953.40	-3.86%	60,144,345.00	2.78%	61,818,814.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(380,433.00)		587,445.00		(908,806.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,755,961.36		1,375,528.36		1,962,973.36
2. Ending Fund Balance (Sum lines C and D1)		1,375,528.36		1,962,973.36		1,054,167.36
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	23,601.31		12,191.00		12,191.00
b. Restricted	9740	568,305.98		393,060.98		230,059.98
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	175,140.07		1,055,864.38		253,080.38
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	608,481.00		501,857.00		558,836.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,375,528.36		1,962,973.36		1,054,167.36



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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	608,481.00		501,857.00		558,836.00
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	1,893,917.19		1,903,917.00		1,913,917.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,502,398.19		2,405,774.00		2,472,753.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
<b>F. RECOMMENDED RESERVES</b>						
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)						
		5,646.37		5,646.72		5,649.57
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		62,559,953.40		60,144,345.00		61,818,814.00
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)		62,559,953.40		60,144,345.00		61,818,814.00
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)		1,876,798.60		1,804,330.35		1,854,564.42
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)		1,876,798.60		1,804,330.35		1,854,564.42
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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	45,879,933.00	4.88%	48,118,387.00	3.08%	49,599,991.00
2. Federal Revenues	8100-8299	214,972.00	-76.74%	50,000.00	0.00%	50,000.00
3. Other State Revenues	8300-8599	3,980,890.00	-44.86%	2,194,928.00	-53.18%	1,027,742.00
4. Other Local Revenues	8600-8799	2,111,455.10	-28.48%	1,510,019.00	-5.39%	1,428,696.00
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	(8,592,195.00)	-12.43%	(7,524,313.00)	5.22%	(7,917,139.00)
6. Total (Sum lines A1 thru A5c)		43,595,055.10	1.73%	44,349,021.00	-0.36%	44,189,290.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				19,871,223.00		20,337,114.00
b. Step & Column Adjustment				288,133.00		294,888.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				177,758.00		48,771.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,871,223.00	2.34%	20,337,114.00	1.69%	20,680,773.00
2. Classified Salaries						
a. Base Salaries				4,023,798.00		4,203,054.00
b. Step & Column Adjustment				45,469.00		47,494.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				133,787.00		28,052.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,023,798.00	4.45%	4,203,054.00	1.80%	4,278,600.00
3. Employee Benefits	3000-3999	11,450,487.00	8.97%	12,477,224.00	7.24%	13,381,006.00
4. Books and Supplies	4000-4999	937,581.10	-16.55%	782,382.00	0.32%	784,851.00
5. Services and Other Operating Expenditures	5000-5999	3,847,964.00	-7.08%	3,575,460.00	2.23%	3,655,313.00
6. Capital Outlay	6000-6999	109,066.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,265,162.00	-9.38%	2,052,781.00	-2.75%	1,996,236.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(48,775.00)	-27.64%	(35,294.00)	0.00%	(35,294.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,301,232.00	-85.12%	193,610.00	0.00%	193,610.00
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)		43,757,738.10	-0.39%	43,586,331.00	3.09%	44,935,095.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(162,683.00)		762,690.00		(745,805.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		969,905.38		807,222.38		1,569,912.38
2. Ending Fund Balance (Sum lines C and D1)		807,222.38		1,569,912.38		824,107.38
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	23,601.31		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	175,140.07		1,055,864.38		253,080.38
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	608,481.00		501,857.00		558,836.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		807,222.38		1,569,912.38		824,107.38

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	608,481.00		501,857.00		558,836.00
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	1,893,917.19		1,903,917.00		1,913,917.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,502,398.19		2,405,774.00		2,472,753.00
<b>F. ASSUMPTIONS</b>						
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.						
See Narrative						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	628,970.00	0.00%	628,970.00	0.00%	628,970.00
2. Federal Revenues	8100-8299	2,617,019.00	-10.14%	2,351,736.00	-2.34%	2,296,736.00
3. Other State Revenues	8300-8599	2,773,873.00	-20.51%	2,204,974.00	0.01%	2,205,097.00
4. Other Local Revenues	8600-8799	3,451,408.30	-8.68%	3,151,776.00	0.00%	3,151,776.00
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	0.00%	0.00
c. Contributions	8980-8999	8,592,195.00	-12.43%	7,524,313.00	5.22%	7,917,139.00
6. Total (Sum lines A1 thru A5c)		18,584,465.30	-11.85%	16,382,769.00	2.06%	16,720,718.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,052,914.00		3,524,756.00
b. Step & Column Adjustment				44,267.00		51,109.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				427,575.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,052,914.00	15.46%	3,524,756.00	1.45%	3,575,865.00
2. Classified Salaries						
a. Base Salaries				2,381,977.00		2,426,547.00
b. Step & Column Adjustment				26,916.00		27,420.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				17,654.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,381,977.00	1.87%	2,426,547.00	1.13%	2,453,967.00
3. Employee Benefits	3000-3999	4,100,542.00	13.77%	4,665,088.00	7.52%	5,015,699.00
4. Books and Supplies	4000-4999	1,031,439.89	-47.14%	545,173.00	3.38%	563,594.00
5. Services and Other Operating Expenditures	5000-5999	7,624,430.41	-30.34%	5,311,156.00	-1.35%	5,239,300.00
6. Capital Outlay	6000-6999	562,137.00	-91.11%	50,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	48,775.00	-27.64%	35,294.00	0.00%	35,294.00
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)		18,802,215.30	-11.94%	16,558,014.00	1.97%	16,883,719.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(217,750.00)		(175,245.00)		(163,001.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		786,055.98		568,305.98		393,060.98
2. Ending Fund Balance (Sum lines C and D1)		568,305.98		393,060.98		230,059.98
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	568,305.98		393,060.98		230,059.98
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)		568,305.98		393,060.98		230,059.98

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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
See narrative.						

**SECTION X.**

**SCHOOL SERVICES  
DARTBOARD**

# SSC School District and Charter School Financial Projection Dartboard 2016-17 Governor's Proposed State Budget

This version of SSC's Financial Projection Dartboard is based on the 2016-17 Governor's Proposed State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Initial Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 0.47%	\$33	\$34	\$35	\$40
2016-17 Base Grants	\$7,116	\$7,223	\$7,438	\$8,618
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2016-17 Base Grants	\$7,116	\$7,223	\$7,438	\$8,618
Adjustment Factors	10.4% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$740	-	-	\$224
2016-17 Adjusted Base Grants	\$7,856	\$7,223	\$7,438	\$8,842
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factor	2015-16	2016-17	2017-18	2018-19	2019-20
LCFF Planning Factors	SSC Simulator <sup>1</sup>	SSC Simulator <sup>2</sup>	SSC Simulator <sup>2</sup>	SSC Simulator <sup>2</sup>	SSC Simulator <sup>2</sup>
SSC Gap Funding Percentage	51.97%	49.08%	27.56%	32.25%	33.05%
Department of Finance Gap Funding Percentage	51.97%	49.08%	45.34%	6.15%	34.21%
Gap Funding Percentage (May Revise)	53.08%	-	-	-	-

PLANNING FACTORS					
Factor	2015-16	2016-17	2017-18	2018-19	2019-20
Statutory COLA	1.02%	0.47%	2.13%	2.65%	2.72%
COLA on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education	1.02%	0.47%	2.13%	2.65%	2.72%
California CPI	1.90%	2.22%	2.52%	2.62%	2.52%
California Lottery	Base	\$140	\$140	\$140	\$140
	Proposition 20	\$41	\$41	\$41	\$41
Interest Rate for Ten-Year Treasuries	2.21%	2.40%	2.75%	2.80%	2.70%
CalPERS Employer Rate (projected)	11.847%	13.05%	16.60%	18.20%	19.90%
CalSTRS Employer Rate (statutory)	10.73%	12.58%	14.43%	16.28%	18.13%

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan <sup>3</sup>
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	

<sup>1</sup> Go to the SSC LCFF Simulator at [www.sscal.com](http://www.sscal.com). Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

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

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





# **APPENDIX - LCFF ACRONYMS**

## Acronyms

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

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

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

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