

COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

2014-2015 THIRD INTERIM REPORT AS OF APRIL 30, 2015

Meeting Date: May 26, 2015

Presented By: Anne W. Barron, Chief Business Official

Board of Trustees: Leffler Brown
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COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

2014-15 THIRD INTERIM REPORT

TABLE OF CONTENTS

- I. Narrative

- II. General Fund – Form 01

- III. Other Funds
 - a. Cafeteria
 - b. Deferred Maintenance
 - c. Special Reserve for Other than Capital Outlay
 - d. Building
 - e. Capital Facilities
 - f. Special Reserve for Capital Outlay Projects

- IV. Average Daily Attendance

- V. Local Control Funding Formula Calculations

- VI. Cash Flow

- VII. Multi-Year Projections

- VIII. School Services Dartboard

- Appendix A - LCFF Acronyms

SECTION I.

NARRATIVE

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

The Board adopted the 2014-15 budget on June 24, 2014. Because the District’s certification was qualified at first and second interim, we are required to submit a third interim report as of April 30, 2015, although there is no provision for board certification. The purpose of the third interim report is to adjust the current year budget to ensure a good starting point for preparation of the following year’s budget. The multi-year projections in this report are based on the Governor’s January budget proposal due to the short time between the release of the May revision and the June 1 deadline for submitting the third interim report.

The Local Control Funding Formula (LCFF), which multiplies Grade Level Base Grants by the average daily attendance (ADA) for the specific grade level to establish the funding target. Each year the State will compare the prior year funding level to the LCFF funding target to calculate the gap. A “gap percentage” will be applied to the difference statewide, depending on the additional funding available to fund LCFF growth. LCFF funding increases depend both on state economic growth and funding priorities of the legislature and governor. The gap funding percentages are not guaranteed and it is expected to be eight to ten years before the target is fully funded.

In addition to the Grade Level Base Grants, districts receive funds based on their unduplicated student counts. The count includes 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 percentage of total enrollment represented by the unduplicated count is used to calculate Supplemental and Concentration Grants.

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

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

Category:	2014-15	2015-16	2016-17
Statutory COLA	.85%	1.58%	2.17%
Gap Funding Percentage	29.15%	32.19%	23.71%
Projected District Enrollment	5,868	5,978	6,117
Projected P-2 and Funded ADA	5,621	5,721	5,853
Projected Unduplicated Pupil %	48.61%	48.01%	46.76%
California CPI	1.8%	2.1%	2.5%
Interest Rate	2.2%	2.5%	2.8%
Lottery/ADA: Unrestricted	\$128.00	\$128.00	\$128.00
Restricted	\$ 34.00	\$ 34.00	\$ 34.00
Projected CalSTRS Employer Rate	8.88%	10.73%	12.58%
Projected CalPERS Employer Rate	11.771%	12.6%	15.0%

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

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

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

Grade Span	Grade Level Base Grants	Estimated 2014-15 Funded ADA
K-3	\$7,011	1,708.67
4-6	\$7,116	1,259.76
7-8	\$7,328	908.55
9-12	\$8,491	1,744.86
Total ADA		5,621.84

The Governor’s budget proposal for 2015-16 included a one-time payment estimated at \$170 per prior year ADA to be applied to amounts owed to districts for mandated cost claims made in past years. The \$987,000 this would generate is included in the projection. It is worth noting that this per-ADA funding bears no relationship to the amount of outstanding claims individual districts have. The May revision increases this allocation to \$601 per prior year ADA resulting in approximately \$2.4 million of additional revenue. Since this is not ongoing revenue, the District needs to be careful not to plan on spending the one-time funds for ongoing expenses such as salaries and benefits.

The multi-year projection reflects the addition of three classroom teachers in 2015-16 and four additional teachers in 2016-17 to accommodate the projected enrollment growth. Projected expenditures include the cost of step and column movement based upon historical experience. We have not included a projected salary increase for either future year. We have projected an increase in medical insurance benefit rates of 10% in each of 2015-16 and 2016-17, reflecting projected higher premiums under health care reform. Actual benefit premium increases may be less than included in these projections.

The State has recognized that both the State Teachers’ Retirement System (CalSTRS) and the Public Employees Retirement System (CalPERS) are seriously underfunded. The State legislature has enacted new CalSTRS contribution rates used in the projections. The CalPERS board has set the actual rate for 2014-2015 and provided the projected rates shown for the later years.

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

Under current law, 2014-15 is the last year of state transportation funding for joint powers agencies such as the District's provider, West County Transportation Agency. The agency's director has informed JPA members that he expects the legislature to make this funding ongoing. If that is not the case, the District's costs would increase by approximately \$405,000 per year beginning in 2015-16. The District would need to consider reducing home-to-school transportation or reduce other expenditures to cover the required increase in contribution. A number of bills have been introduced in the legislature to address this issue as well as the overall inadequacy and inequities in transportation funding. The District believes the State will provide some level of transportation funding in the future. The possibility it will not is one reason for the budget stabilization reserve described below.

The projected 2014-15 budget shows total available reserves of 2.21%, below the required 3% economic uncertainty reserve.

Budget Stabilization Reserve and Multi-Year Projection

The 2014-15 State budget cycle showed once again that there can be significant changes between the Governor's proposal and the enacted budget that will have a substantial positive or negative impact on the District's budget. In 2014-15 it was the increase to STRS contribution rates. In the current cycle, we have the transportation funding issue described above as well as the possibility of increases or decreases to the gap funding and one-time mandated cost backlog payment. There are also uncertainties at the District level including projected enrollment and the actual health premium increases. Accordingly, it is prudent to establish a Budget Stabilization Reserve to address the risk of budget reductions. The multi-year projection includes a reserve of \$550,000 in 2015-16 and \$420,000 in 2016-17 for this purpose, shown as "Assigned" on the forms.

Combining the balances in the general fund and Fund 17 (Special Reserve for Other Than Capital Outlay Projects), the District is currently projected to have available reserves of 3.01% in 2015-16 and 3.00% in 2016-17 in addition to the Budget Stabilization Reserve.

The May revision provides even more funding for schools than the Governor's January budget proposal, so staff projects that the adopted budget will show that the District is able to meet the required 3% economic uncertainty reserve throughout the multi-year projection period.

Special Funds

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

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

The remaining balance in the Deferred Maintenance fund has been fully expended, but the District may use a portion of the one-time funding in 2015-16 to replenish this fund. The remaining balance

in the County School Facilities fund has been fully expended; no future use of this fund is foreseen at this time.

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

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

Cash Flow

The District's cash flow projection reflects our best estimate of District receipts and expenditures. The District arranged to borrow funds from the Sonoma County Treasury during the year to manage cash flow needs due to the timing of property tax receipts. This loan was repaid on time. The general fund has borrowed from other District funds to meet cash flow needs between that date and the end of the fiscal year.

The final State budget for 2014-15 retained some of the previous apportionment deferrals. The Governor's January budget proposal and the May revision eliminate 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 interfund or third party loans.

SECTION II.

GENERAL FUND – FORM 01

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	41,193,485.00	41,379,687.00	35,941,416.15	40,854,310.00	(525,377.00)	-1.3%
2) Federal Revenue		8100-8299	2,233,593.00	2,494,224.00	986,220.22	2,494,224.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,146,034.00	2,906,860.00	1,904,551.66	2,906,860.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,522,117.00	5,969,093.00	4,981,766.79	5,972,352.92	3,259.92	0.1%
5) TOTAL, REVENUES			50,095,229.00	52,749,864.00	43,813,954.82	52,227,746.92		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,069,115.00	21,628,400.00	19,024,476.82	21,583,052.00	45,348.00	0.2%
2) Classified Salaries		2000-2999	5,090,947.00	5,400,382.00	4,475,031.22	5,400,382.00	0.00	0.0%
3) Employee Benefits		3000-3999	12,920,687.00	13,388,196.00	11,653,198.82	13,387,681.00	515.00	0.0%
4) Books and Supplies		4000-4999	937,462.00	1,921,745.00	1,293,954.41	1,623,081.20	298,663.80	15.5%
5) Services and Other Operating Expenditures		5000-5999	10,111,898.00	9,914,565.00	7,209,227.55	9,789,159.59	125,405.41	1.3%
6) Capital Outlay		6000-6999	0.00	134,850.00	7,146.18	116,220.00	18,630.00	13.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,517,813.00	1,515,476.00	1,159,943.97	1,402,586.00	112,890.00	7.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(60,000.00)	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,587,922.00	53,903,614.00	44,822,978.97	53,302,161.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(492,693.00)	(1,153,750.00)	(1,009,024.15)	(1,074,414.87)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	512,000.00	565,750.00	0.00	565,750.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			512,000.00	565,750.00	0.00	565,750.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,307.00	(588,000.00)	(1,009,024.15)	(508,664.87)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,188,624.00	1,522,101.00		1,522,099.82	(1.18)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,188,624.00	1,522,101.00		1,522,099.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,188,624.00	1,522,101.00		1,522,099.82		
2) Ending Balance, June 30 (E + F1e)			1,207,931.00	934,101.00		1,013,434.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		7,169.00		
All Others		9719	0.00	0.00		7,191.00		
b) Restricted			424,260.00	520,431.00		670,431.53		
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	767,462.00	318,296.00		323,643.42		
Unassigned/Unappropriated Amount			11,209.00	90,374.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	19,629,031.00	17,515,696.00	14,805,401.00	17,269,737.00	(245,959.00)	-1.4%
Education Protection Account State Aid - Current Year		8012	5,430,599.00	6,731,746.00	5,065,932.00	6,641,372.00	(90,374.00)	-1.3%
State Aid - Prior Years		8019	0.00	26,739.00	19,226.79	26,739.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	175,309.00	174,252.00	87,084.64	174,252.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	665.00	665.26	665.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,988,806.00	15,119,966.00	14,736,107.33	15,119,966.00	0.00	0.0%
Unsecured Roll Taxes		8042	665,518.00	697,098.00	659,929.23	697,098.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	17,142.00	17,096.68	17,142.00	0.00	0.0%
Supplemental Taxes		8044	397,299.00	446,800.00	202,920.30	446,800.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	163,633.00	65,501.00	0.00	65,501.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	632,095.00	632,094.92	632,095.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			40,450,195.00	41,427,700.00	36,226,458.15	41,091,367.00	(336,333.00)	-0.8%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(526,405.00)	(705,369.00)	(627,913.00)	(894,413.00)	(189,044.00)	26.8%
Property Taxes Transfers		8097	1,269,695.00	657,356.00	342,871.00	657,356.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			41,193,485.00	41,379,687.00	35,941,416.15	40,854,310.00	(525,377.00)	-1.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,003,651.00	1,056,945.00	0.00	1,056,945.00	0.00	0.0%
Special Education Discretionary Grants		8182	125,825.00	135,553.00	0.00	135,553.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	559,205.00	629,479.00	452,043.47	629,479.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	214,800.00	215,178.00	215,178.19	215,178.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	8,959.00	8,959.00	2,790.00	8,959.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	171,865.00	183,202.00	87,165.96	183,202.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	29,913.00	38,106.00	5,669.79	38,106.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	119,375.00	226,802.00	223,372.81	226,802.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,233,593.00	2,494,224.00	986,220.22	2,494,224.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	203,434.00	572,955.00	536,436.00	572,955.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	893,100.00	958,336.00	482,288.44	958,336.00	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	303,750.00	337,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	200,000.00	349,650.00	349,650.00	349,650.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	512,000.00	688,419.00	232,427.22	688,419.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,146,034.00	2,906,860.00	1,904,551.66	2,906,860.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,215,728.00	1,215,728.00	1,190,541.32	1,215,728.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	251.00	251.16	251.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	366,672.00	419,218.00	341,467.24	419,218.00	0.00	0.0%
Interest		8660	40,000.00	15,000.00	3,390.29	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	121,628.00	132,892.00	137,935.00	132,892.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	486,882.00	1,027,096.00	707,752.78	1,030,355.92	3,259.92	0.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,291,207.00	3,158,908.00	2,600,429.00	3,158,908.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,522,117.00	5,969,093.00	4,981,766.79	5,972,352.92	3,259.92	0.1%
TOTAL, REVENUES			50,095,229.00	52,749,864.00	43,813,954.82	52,227,746.92	(522,117.08)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,838,032.00	17,722,196.00	15,732,830.80	17,696,848.00	25,348.00	0.1%
Certificated Pupil Support Salaries		1200	898,555.00	1,095,207.00	961,819.46	1,095,207.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,888,002.00	2,276,813.00	1,874,088.40	2,256,813.00	20,000.00	0.9%
Other Certificated Salaries		1900	444,526.00	534,184.00	455,738.16	534,184.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			20,069,115.00	21,628,400.00	19,024,476.82	21,583,052.00	45,348.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,049,311.00	1,382,486.00	1,202,221.85	1,382,486.00	0.00	0.0%
Classified Support Salaries		2200	1,598,530.00	1,580,768.00	1,307,244.62	1,580,768.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	570,065.00	514,252.00	435,793.59	514,252.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,589,179.00	1,620,132.00	1,316,676.52	1,620,132.00	0.00	0.0%
Other Classified Salaries		2900	283,862.00	302,744.00	213,094.64	302,744.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,090,947.00	5,400,382.00	4,475,031.22	5,400,382.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,938,182.00	1,901,986.00	1,666,475.02	1,900,611.00	1,375.00	0.1%
PERS		3201-3202	547,546.00	578,269.00	479,935.32	578,269.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	636,669.00	690,090.00	578,978.91	689,867.00	223.00	0.0%
Health and Welfare Benefits		3401-3402	7,794,480.00	7,989,671.00	7,023,841.09	7,991,282.00	(1,611.00)	0.0%
Unemployment Insurance		3501-3502	12,091.00	14,702.00	12,542.45	14,695.00	7.00	0.0%
Workers' Compensation		3601-3602	947,047.00	1,014,981.00	878,881.72	1,014,460.00	521.00	0.1%
OPEB, Allocated		3701-3702	1,044,672.00	1,198,497.00	1,012,544.31	1,198,497.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,920,687.00	13,388,196.00	11,653,198.82	13,387,681.00	515.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	170,280.00	182,160.00	146,694.01	182,160.00	0.00	0.0%
Books and Other Reference Materials		4200	557.00	48,717.00	23,818.81	48,785.35	(68.35)	-0.1%
Materials and Supplies		4300	642,974.00	1,505,781.00	1,006,050.14	1,207,049.36	298,731.64	19.8%
Noncapitalized Equipment		4400	123,651.00	185,087.00	117,391.45	185,086.49	0.51	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			937,462.00	1,921,745.00	1,293,954.41	1,623,081.20	298,663.80	15.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,399,483.00	5,252,437.00	3,944,696.78	5,252,437.00	0.00	0.0%
Travel and Conferences		5200	92,195.00	228,997.00	83,799.92	227,072.00	1,925.00	0.8%
Dues and Memberships		5300	46,397.00	46,938.00	38,365.62	43,848.00	3,090.00	6.6%
Insurance		5400-5450	259,020.00	262,938.00	259,732.53	262,938.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,148,836.00	1,153,091.00	840,533.26	1,153,091.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	300,644.00	260,986.00	176,371.82	252,486.52	8,499.48	3.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(1,500.00)	0.00	(1,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,712,953.00	2,562,459.00	1,787,479.79	2,450,468.07	111,990.93	4.4%
Communications		5900	152,370.00	148,219.00	78,247.83	148,319.00	(100.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,111,898.00	9,914,565.00	7,209,227.55	9,789,159.59	125,405.41	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	57,150.00	7,146.18	57,150.00	0.00	0.0%
Equipment Replacement		6500	0.00	77,700.00	0.00	59,070.00	18,630.00	24.0%
TOTAL, CAPITAL OUTLAY			0.00	134,850.00	7,146.18	116,220.00	18,630.00	13.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,000.00	7,663.00	615.00	615.00	7,048.00	92.0%
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	9,444.00	0.00	0.00	0.0%
Payments to JPAs		7143	1,407,395.00	1,407,395.00	1,056,309.63	1,308,395.00	99,000.00	7.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	100,418.00	100,418.00	93,575.34	93,576.00	6,842.00	6.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,517,813.00	1,515,476.00	1,159,943.97	1,402,586.00	112,890.00	7.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(60,000.00)	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(60,000.00)	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			50,587,922.00	53,903,614.00	44,822,978.97	53,302,161.79	601,452.21	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	512,000.00	565,750.00	0.00	565,750.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			512,000.00	565,750.00	0.00	565,750.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			512,000.00	565,750.00	0.00	565,750.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	39,923,790.00	40,722,331.00	35,598,545.15	40,196,954.00	(525,377.00)	-1.3%
2) Federal Revenue		8100-8299	0.00	89,802.00	89,802.00	89,802.00	0.00	0.0%
3) Other State Revenue		8300-8599	936,784.00	1,334,501.00	1,007,969.83	1,334,501.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,043,160.00	2,090,752.00	1,873,619.41	2,090,752.00	0.00	0.0%
5) TOTAL, REVENUES			42,903,734.00	44,237,386.00	38,569,936.39	43,712,009.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,317,736.00	18,332,747.00	16,185,410.86	18,306,747.00	26,000.00	0.1%
2) Classified Salaries		2000-2999	3,575,758.00	4,678,288.00	3,884,223.49	4,678,288.00	0.00	0.0%
3) Employee Benefits		3000-3999	10,676,106.00	11,610,365.00	10,128,190.19	11,610,365.00	0.00	0.0%
4) Books and Supplies		4000-4999	403,227.00	835,369.00	451,943.32	687,368.50	148,000.50	17.7%
5) Services and Other Operating Expenditures		5000-5999	2,664,119.00	3,138,215.00	2,274,421.99	3,011,042.52	127,172.48	4.1%
6) Capital Outlay		6000-6999	0.00	84,850.00	7,146.18	66,220.00	18,630.00	22.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,517,813.00	1,515,476.00	1,159,943.97	1,402,586.00	112,890.00	7.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(115,006.00)	(55,251.00)	(42,031.02)	(55,251.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			36,039,753.00	40,140,059.00	34,049,248.98	39,707,366.02		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			6,863,981.00	4,097,327.00	4,520,687.41	4,004,642.98		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,446,367.00)	(4,366,890.00)	(56,117.99)	(4,344,872.00)	22,018.00	-0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,446,367.00)	(4,366,890.00)	(56,117.99)	(4,344,872.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			417,614.00	(269,563.00)	4,464,569.42	(340,229.02)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	366,057.00	683,233.00		683,232.44	(0.56)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			366,057.00	683,233.00		683,232.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			366,057.00	683,233.00		683,232.44		
2) Ending Balance, June 30 (E + F1e)			783,671.00	413,670.00		343,003.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		7,169.00		
All Others		9719	0.00	0.00		7,191.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	767,462.00	318,296.00		323,643.42		
Unassigned/Unappropriated Amount		9790	11,209.00	90,374.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	19,629,031.00	17,515,696.00	14,805,401.00	17,269,737.00	(245,959.00)	-1.4%
Education Protection Account State Aid - Current Year		8012	5,430,599.00	6,731,746.00	5,065,932.00	6,641,372.00	(90,374.00)	-1.3%
State Aid - Prior Years		8019	0.00	26,739.00	19,226.79	26,739.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	175,309.00	174,252.00	87,084.64	174,252.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	665.00	665.26	665.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,988,806.00	15,119,966.00	14,736,107.33	15,119,966.00	0.00	0.0%
Unsecured Roll Taxes		8042	665,518.00	697,098.00	659,929.23	697,098.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	17,142.00	17,096.68	17,142.00	0.00	0.0%
Supplemental Taxes		8044	397,299.00	446,800.00	202,920.30	446,800.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	163,633.00	65,501.00	0.00	65,501.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	632,095.00	632,094.92	632,095.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			40,450,195.00	41,427,700.00	36,226,458.15	41,091,367.00	(336,333.00)	-0.8%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(526,405.00)	(705,369.00)	(627,913.00)	(894,413.00)	(189,044.00)	26.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			39,923,790.00	40,722,331.00	35,598,545.15	40,196,954.00	(525,377.00)	-1.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	89,802.00	89,802.00	89,802.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	89,802.00	89,802.00	89,802.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	203,434.00	572,955.00	536,436.00	572,955.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	721,350.00	748,127.00	464,309.61	748,127.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	12,000.00	13,419.00	7,224.22	13,419.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			936,784.00	1,334,501.00	1,007,969.83	1,334,501.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,215,728.00	1,215,728.00	1,190,541.32	1,215,728.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	251.00	251.16	251.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	366,672.00	419,218.00	341,467.24	419,218.00	0.00	0.0%
Interest		8660	40,000.00	15,000.00	3,390.29	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	138,518.00	149,782.00	144,696.00	149,782.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	282,242.00	290,773.00	193,273.40	290,773.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,043,160.00	2,090,752.00	1,873,619.41	2,090,752.00	0.00	0.0%
TOTAL, REVENUES			42,903,734.00	44,237,386.00	38,569,936.39	43,712,009.00	(525,377.00)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	14,782,227.00	15,335,953.00	13,667,174.47	15,329,953.00	6,000.00	0.0%
Certificated Pupil Support Salaries		1200	777,752.00	894,710.00	792,914.62	894,710.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,696,857.00	2,009,575.00	1,663,376.31	1,989,575.00	20,000.00	1.0%
Other Certificated Salaries		1900	60,900.00	92,509.00	61,945.46	92,509.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			17,317,736.00	18,332,747.00	16,185,410.86	18,306,747.00	26,000.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	206,391.00	1,359,343.00	1,184,331.06	1,359,343.00	0.00	0.0%
Classified Support Salaries		2200	1,279,025.00	1,188,497.00	989,158.24	1,188,497.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	422,605.00	363,199.00	311,699.99	363,199.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,412,354.00	1,464,626.00	1,186,060.08	1,464,626.00	0.00	0.0%
Other Classified Salaries		2900	255,383.00	302,623.00	212,974.12	302,623.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,575,758.00	4,678,288.00	3,884,223.49	4,678,288.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,677,507.00	1,612,190.00	1,419,220.48	1,612,190.00	0.00	0.0%
PERS		3201-3202	373,197.00	493,297.00	410,014.99	493,297.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	489,644.00	589,896.00	496,686.01	589,896.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,292,896.00	6,842,021.00	6,028,140.12	6,842,021.00	0.00	0.0%
Unemployment Insurance		3501-3502	10,088.00	12,669.00	10,912.41	12,669.00	0.00	0.0%
Workers' Compensation		3601-3602	788,102.00	861,795.00	750,671.87	861,795.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,044,672.00	1,198,497.00	1,012,544.31	1,198,497.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,676,106.00	11,610,365.00	10,128,190.19	11,610,365.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	42,678.00	11,903.56	42,678.00	0.00	0.0%
Books and Other Reference Materials		4200	557.00	662.00	982.50	662.00	0.00	0.0%
Materials and Supplies		4300	373,019.00	717,660.00	412,657.53	569,659.39	148,000.61	20.6%
Noncapitalized Equipment		4400	29,651.00	74,369.00	26,399.73	74,369.11	(0.11)	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			403,227.00	835,369.00	451,943.32	687,368.50	148,000.50	17.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	20,850.00	2,625.00	20,850.00	0.00	0.0%
Travel and Conferences		5200	40,325.00	62,754.00	46,335.00	62,829.00	(75.00)	-0.1%
Dues and Memberships		5300	35,243.00	35,898.00	30,570.62	35,898.00	0.00	0.0%
Insurance		5400-5450	255,120.00	255,120.00	255,814.53	255,120.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,146,786.00	1,151,041.00	839,073.51	1,151,041.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	199,288.00	219,447.00	131,559.69	210,947.52	8,499.48	3.9%
Transfers of Direct Costs		5710	(5,080.00)	(19,342.00)	0.00	(23,190.00)	3,848.00	-19.9%
Transfers of Direct Costs - Interfund		5750	0.00	(1,500.00)	0.00	(1,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	844,977.00	1,270,879.00	892,502.66	1,155,879.00	115,000.00	9.0%
Communications		5900	147,460.00	143,068.00	75,940.98	143,168.00	(100.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,664,119.00	3,138,215.00	2,274,421.99	3,011,042.52	127,172.48	4.1%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	7,150.00	7,146.18	7,150.00	0.00	0.0%
Equipment Replacement		6500	0.00	77,700.00	0.00	59,070.00	18,630.00	24.0%
TOTAL, CAPITAL OUTLAY			0.00	84,850.00	7,146.18	66,220.00	18,630.00	22.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,000.00	7,663.00	615.00	615.00	7,048.00	92.0%
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	9,444.00	0.00	0.00	0.0%
Payments to JPAs		7143	1,407,395.00	1,407,395.00	1,056,309.63	1,308,395.00	99,000.00	7.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	100,418.00	100,418.00	93,575.34	93,576.00	6,842.00	6.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,517,813.00	1,515,476.00	1,159,943.97	1,402,586.00	112,890.00	7.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(55,006.00)	(55,251.00)	(42,031.02)	(55,251.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(60,000.00)	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(115,006.00)	(55,251.00)	(42,031.02)	(55,251.00)	0.00	0.0%
TOTAL, EXPENDITURES			36,039,753.00	40,140,059.00	34,049,248.98	39,707,366.02	432,692.98	1.1%

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(6,446,367.00)	(4,366,890.00)	(56,117.99)	(4,344,872.00)	22,018.00	-0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,446,367.00)	(4,366,890.00)	(56,117.99)	(4,344,872.00)	22,018.00	-0.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(6,446,367.00)	(4,366,890.00)	(56,117.99)	(4,344,872.00)	22,018.00	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,269,695.00	657,356.00	342,871.00	657,356.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,233,593.00	2,404,422.00	896,418.22	2,404,422.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,209,250.00	1,572,359.00	896,581.83	1,572,359.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,478,957.00	3,878,341.00	3,108,147.38	3,881,600.92	3,259.92	0.1%
5) TOTAL, REVENUES			7,191,495.00	8,512,478.00	5,244,018.43	8,515,737.92		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,751,379.00	3,295,653.00	2,839,065.96	3,276,305.00	19,348.00	0.6%
2) Classified Salaries		2000-2999	1,515,189.00	722,094.00	590,807.73	722,094.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,244,581.00	1,777,831.00	1,525,008.63	1,777,316.00	515.00	0.0%
4) Books and Supplies		4000-4999	534,235.00	1,086,376.00	842,011.09	935,712.70	150,663.30	13.9%
5) Services and Other Operating Expenditures		5000-5999	7,447,779.00	6,776,350.00	4,934,805.56	6,778,117.07	(1,767.07)	0.0%
6) Capital Outlay		6000-6999	0.00	50,000.00	0.00	50,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	55,006.00	55,251.00	42,031.02	55,251.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,548,169.00	13,763,555.00	10,773,729.99	13,594,795.77		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,356,674.00)	(5,251,077.00)	(5,529,711.56)	(5,079,057.85)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	512,000.00	565,750.00	0.00	565,750.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	6,446,367.00	4,366,890.00	56,117.99	4,344,872.00	(22,018.00)	-0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,958,367.00	4,932,640.00	56,117.99	4,910,622.00		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(398,307.00)	(318,437.00)	(5,473,593.57)	(168,435.85)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	822,567.00	838,868.00		838,867.38	(0.62)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			822,567.00	838,868.00		838,867.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			822,567.00	838,868.00		838,867.38		
2) Ending Balance, June 30 (E + F1e)			424,260.00	520,431.00		670,431.53		
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			424,260.00	520,431.00		670,431.53		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,269,695.00	657,356.00	342,871.00	657,356.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,269,695.00	657,356.00	342,871.00	657,356.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,003,651.00	1,056,945.00	0.00	1,056,945.00	0.00	0.0%
Special Education Discretionary Grants		8182	125,825.00	135,553.00	0.00	135,553.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	559,205.00	629,479.00	452,043.47	629,479.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	214,800.00	215,178.00	215,178.19	215,178.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	8,959.00	8,959.00	2,790.00	8,959.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	171,865.00	183,202.00	87,165.96	183,202.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	29,913.00	38,106.00	5,669.79	38,106.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	119,375.00	137,000.00	133,570.81	137,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,233,593.00	2,404,422.00	896,418.22	2,404,422.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	171,750.00	210,209.00	17,978.83	210,209.00	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	303,750.00	337,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	200,000.00	349,650.00	349,650.00	349,650.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	500,000.00	675,000.00	225,203.00	675,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,209,250.00	1,572,359.00	896,581.83	1,572,359.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	(16,890.00)	(16,890.00)	(6,761.00)	(16,890.00)	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	204,640.00	736,323.00	514,479.38	739,582.92	3,259.92	0.4%
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	2,291,207.00	3,158,908.00	2,600,429.00	3,158,908.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,478,957.00	3,878,341.00	3,108,147.38	3,881,600.92	3,259.92	0.1%
TOTAL, REVENUES			7,191,495.00	8,512,478.00	5,244,018.43	8,515,737.92	3,259.92	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,055,805.00	2,386,243.00	2,065,656.33	2,366,895.00	19,348.00	0.8%
Certificated Pupil Support Salaries		1200	120,803.00	200,497.00	168,904.84	200,497.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	191,145.00	267,238.00	210,712.09	267,238.00	0.00	0.0%
Other Certificated Salaries		1900	383,626.00	441,675.00	393,792.70	441,675.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,751,379.00	3,295,653.00	2,839,065.96	3,276,305.00	19,348.00	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	842,920.00	23,143.00	17,890.79	23,143.00	0.00	0.0%
Classified Support Salaries		2200	319,505.00	392,271.00	318,086.38	392,271.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	147,460.00	151,053.00	124,093.60	151,053.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	176,825.00	155,506.00	130,616.44	155,506.00	0.00	0.0%
Other Classified Salaries		2900	28,479.00	121.00	120.52	121.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,515,189.00	722,094.00	590,807.73	722,094.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	260,675.00	289,796.00	247,254.54	288,421.00	1,375.00	0.5%
PERS		3201-3202	174,349.00	84,972.00	69,920.33	84,972.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	147,025.00	100,194.00	82,292.90	99,971.00	223.00	0.2%
Health and Welfare Benefits		3401-3402	1,501,584.00	1,147,650.00	995,700.97	1,149,261.00	(1,611.00)	-0.1%
Unemployment Insurance		3501-3502	2,003.00	2,033.00	1,630.04	2,026.00	7.00	0.3%
Workers' Compensation		3601-3602	158,945.00	153,186.00	128,209.85	152,665.00	521.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,244,581.00	1,777,831.00	1,525,008.63	1,777,316.00	515.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	170,280.00	139,482.00	134,790.45	139,482.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	48,055.00	22,836.31	48,123.35	(68.35)	-0.1%
Materials and Supplies		4300	269,955.00	788,121.00	593,392.61	637,389.97	150,731.03	19.1%
Noncapitalized Equipment		4400	94,000.00	110,718.00	90,991.72	110,717.38	0.62	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			534,235.00	1,086,376.00	842,011.09	935,712.70	150,663.30	13.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,399,483.00	5,231,587.00	3,942,071.78	5,231,587.00	0.00	0.0%
Travel and Conferences		5200	51,870.00	166,243.00	37,464.92	164,243.00	2,000.00	1.2%
Dues and Memberships		5300	11,154.00	11,040.00	7,795.00	7,950.00	3,090.00	28.0%
Insurance		5400-5450	3,900.00	7,818.00	3,918.00	7,818.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,050.00	2,050.00	1,459.75	2,050.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,356.00	41,539.00	44,812.13	41,539.00	0.00	0.0%
Transfers of Direct Costs		5710	5,080.00	19,342.00	0.00	23,190.00	(3,848.00)	-19.9%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	867,976.00	1,291,580.00	894,977.13	1,294,589.07	(3,009.07)	-0.2%
Communications		5900	4,910.00	5,151.00	2,306.85	5,151.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,447,779.00	6,776,350.00	4,934,805.56	6,778,117.07	(1,767.07)	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	50,000.00	0.00	50,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	55,006.00	55,251.00	42,031.02	55,251.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			55,006.00	55,251.00	42,031.02	55,251.00	0.00	0.0%
TOTAL, EXPENDITURES			14,548,169.00	13,763,555.00	10,773,729.99	13,594,795.77	168,759.23	1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	512,000.00	565,750.00	0.00	565,750.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			512,000.00	565,750.00	0.00	565,750.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	6,446,367.00	4,366,890.00	56,117.99	4,344,872.00	(22,018.00)	-0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,446,367.00	4,366,890.00	56,117.99	4,344,872.00	(22,018.00)	-0.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			6,958,367.00	4,932,640.00	56,117.99	4,910,622.00	22,018.00	-0.4%

SECTION III.
OTHER FUNDS

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,029,884.00	1,061,804.00	667,341.07	1,061,804.00	0.00	0.0%
3) Other State Revenue		8300-8599	90,606.00	100,492.00	61,417.83	100,492.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,273,865.00	753,798.00	560,856.56	753,798.00	0.00	0.0%
5) TOTAL, REVENUES			2,394,355.00	1,916,094.00	1,289,615.46	1,916,094.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	661,982.00	619,123.00	513,274.78	619,123.00	0.00	0.0%
3) Employee Benefits		3000-3999	426,825.00	407,853.00	353,325.79	407,853.00	0.00	0.0%
4) Books and Supplies		4000-4999	58,500.00	37,507.00	19,304.04	37,507.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,185,173.00	923,542.00	441,992.68	923,542.00	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	60,000.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,392,480.00	1,988,025.00	1,327,897.29	1,988,025.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,875.00	(71,931.00)	(38,281.83)	(71,931.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,875.00	(71,931.00)	(38,281.83)	(71,931.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	92,011.00	73,950.00		73,949.59	(0.41)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,011.00	73,950.00		73,949.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,011.00	73,950.00		73,949.59		
2) Ending Balance, June 30 (E + F1e)			93,886.00	2,019.00		2,018.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	200.00	200.00		200.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	93,686.00	1,819.00		1,818.59		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	135.00	127.32	135.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	135.00	127.32	135.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	6,910.00	6,909.03	6,910.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	47,899.00	46,398.00	47,899.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	54,809.00	53,307.03	54,809.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(54,674.00)	(53,179.71)	(54,674.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(54,674.00)	(53,179.71)	(54,674.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,886.00	54,674.00		54,674.01	0.01	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,886.00	54,674.00		54,674.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,886.00	54,674.00		54,674.01		
2) Ending Balance, June 30 (E + F1e)			41,886.00	0.00		0.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	41,886.00	0.00		0.01		
Deferred Maintenance Projects	0000	9780	41,886.00					
Deferred Maintenance Projects	0000	9780				0.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	3,224.11	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	3,224.11	4,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	3,224.11	4,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	4,000.00	3,224.11	4,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	851,187.00	851,193.00		851,193.02	0.02	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			851,187.00	851,193.00		851,193.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			851,187.00	851,193.00		851,193.02		
2) Ending Balance, June 30 (E + F1e)			855,187.00	855,193.00		855,193.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
d) Assigned		9760	0.00	0.00		0.00		
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	855,187.00	855,193.00		855,193.02		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	67,300.00	60,616.86	67,300.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	67,300.00	60,616.86	67,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	46,176.00	119,088.00	116,610.01	150,313.00	(31,225.00)	-26.2%
3) Employee Benefits		3000-3999	19,966.00	36,877.00	31,591.74	48,548.00	(11,671.00)	-31.6%
4) Books and Supplies		4000-4999	10,000.00	181,461.00	157,135.13	181,461.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	284,380.00	1,942,889.00	1,176,261.87	1,942,889.00	0.00	0.0%
6) Capital Outlay		6000-6999	470,000.00	17,127,917.00	1,716,683.00	12,454,917.00	4,673,000.00	27.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			830,522.00	19,408,232.00	3,198,281.75	14,776,128.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(825,522.00)	(19,340,932.00)	(3,137,664.89)	(14,710,828.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	20,825,280.00	20,825,279.57	20,825,280.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	20,825,280.00	20,825,279.57	20,825,280.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(825,522.00)	1,484,348.00	17,687,614.68	6,114,452.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	923,113.00	940,101.00		940,101.46	0.46	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			923,113.00	940,101.00		940,101.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			923,113.00	940,101.00		940,101.46		
2) Ending Balance, June 30 (E + F1e)			97,591.00	2,424,449.00		7,054,553.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	97,591.00	2,424,449.00		7,054,553.46		
Future Building Projects	0000	9780	97,591.00					
Future Building Projects	0000	9780		2,424,449.00				
Future Building Projects	0000	9780				7,054,553.46		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,500.00	142,880.00	119,972.90	142,880.00	0.00	0.0%
5) TOTAL, REVENUES			201,500.00	142,880.00	119,972.90	142,880.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	400,946.00	455,397.00	450,741.87	455,397.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	75,000.00	133,455.00	121,123.33	133,455.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	13,456.00	13,455.37	13,456.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	38,595.00	38,595.00	38,594.65	38,595.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			514,541.00	640,903.00	623,915.22	640,903.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(313,041.00)	(498,023.00)	(503,942.32)	(498,023.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(313,041.00)	(498,023.00)	(503,942.32)	(498,023.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	497,973.00	657,127.00		657,126.59	(0.41)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			497,973.00	657,127.00		657,126.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			497,973.00	657,127.00		657,126.59		
2) Ending Balance, June 30 (E + F1e)			184,932.00	159,104.00		159,103.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	184,932.00	159,104.00		159,103.59		
Future Capital Facilities Projects	0000	9780	184,932.00					
Future Capital Facilities Projects	0000	9780		159,104.00				
Future Capital Facilities Projects	0000	9780				159,103.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	512,690.00	514,943.00	45,155.31	514,943.00	0.00	0.0%
5) TOTAL, REVENUES			512,690.00	514,943.00	45,155.31	514,943.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			512,690.00	514,943.00	45,155.31	514,943.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	512,000.00	565,750.00	0.00	565,750.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(512,000.00)	(565,750.00)	0.00	(565,750.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			690.00	(50,807.00)	45,155.31	(50,807.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	51,371.00	51,518.00		51,518.27	0.27	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,371.00	51,518.00		51,518.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,371.00	51,518.00		51,518.27		
2) Ending Balance, June 30 (E + F1e)			52,061.00	711.00		711.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	52,029.00	679.00		679.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	32.00	32.00		31.94		
Other Capital Outlay	0000	9780	32.00					
Other Capital Outlay	0000	9780		32.00				
Other Capital Outlay	0000	9780				31.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

SECTION IV.

AVERAGE DAILY ATTENDANCE

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,526.98	5,645.25	5,575.41	5,575.41	(69.84)	-1%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,526.98	5,645.25	5,575.41	5,575.41	(69.84)	-1%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	2.07	2.00	2.34	2.34	0.34	17%
b. Special Education-Special Day Class	83.14	29.92	38.59	38.59	8.67	29%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	6.99	5.00	5.50	5.50	0.50	10%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	92.20	36.92	46.43	46.43	9.51	26%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	5,619.18	5,682.17	5,621.84	5,621.84	(60.33)	-1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Enrollment	District	County Programs	Total
Historic Actuals	A		
2011-12	5,907 *	n/a	
2012-13	5,770	n/a	
2013-14	5,788	n/a	
2014-15	5,868	42	5,910
Projections	B, C	C	C
2015-16	5,978	40	6,018
2016-17	6,117	40	6,157

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

Average Daily Attendance (ADA)	District	County Programs	Total
Historic Actuals	A		
2011-12	5,611.00	90.44	5,701.44
2012-13	5,504.00	94.95	5,598.95
2013-14	5,531.00	92.20	5,623.20
2014-15	5,575.41	46.43	5,621.84
Projections	D		E
2015-16	5,674.75	46.50	5,721.25
2016-17	5,806.95	46.50	5,853.45

ADA to Enrollment	District ADA	District Enrollment	Ratio
Historic Actuals	D	D	D
2011-12	5,611	5,907	95.0% <i>corrected</i>
2012-13	5,504	5,770	95.4%
2013-14	5,531	5,788	95.6%
2014-15	5,575	5,868	95.0%
Historical Average Ratio			95.3%
Allowance			0.5%
District's ADA to Enrollment Standard		F	95.8% <i>corrected</i>

Note: The Third Interim Report does not include the Criteria and Standards. The references have been maintained to simplify comparison with the Second Interim Report.

Key:

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

SECTION V.

LOCAL CONTROL FUNDING

FORMULA CALCULATIONS

LCFF Calculator Universal Assumptions

Cotati-Rohnert Park Unified (73882) - Cotati-Rohnert Park Unified School District Year End Projection

Summary of Funding								
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
Target	\$ 48,315,693	\$ 48,833,043	\$ 50,440,607	\$ 52,632,407	\$ 54,622,706	\$ 57,101,607	\$ 58,074,062	
Floor	35,062,446	36,643,762	40,816,042	44,809,121	47,444,143	50,203,240	51,895,400	
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
<i>Remaining Need after Gap (informational only)</i>	11,662,633	8,636,106	6,526,418	5,968,385	5,281,269	6,118,162	6,178,662	
Current Year Gap Funding	1,590,614	3,553,175	3,098,147	1,854,901	1,897,294	780,205	-	
Economic Recovery Target	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	
Total Phase-In Entitlement	\$ 36,653,060	\$ 40,196,937	\$ 43,914,189	\$ 46,664,022	\$ 49,341,437	\$ 50,983,445	\$ 51,895,400	

Components of LCFF By Object Code								
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 7,534,917	\$ 10,458,166	\$ 17,269,737	\$ 21,302,517	\$ 23,921,170	\$ 26,503,085	\$ 31,103,145	\$ 35,108,467
8011 - Fair Share	-	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	5,185,127	-	-	-	-	-	-	-
8012 - EPA	6,510,843	6,310,968	6,641,372	6,991,231	6,841,786	6,653,625	3,391,742	-
<i>Local Revenue Sources:</i>								
8021 to 8048 - Property Taxes		20,034,967	17,153,519	16,521,424	16,851,852	17,188,889	17,532,667	17,883,320
8096 - In-Lieu of Property Taxes		(151,041)	(867,691)	(900,983)	(950,786)	(1,004,162)	(1,044,109)	(1,096,387)
<i>Property Taxes net of in-lieu</i>	16,214,006	19,883,926	16,285,828	15,620,441	15,901,066	16,184,727	16,488,558	16,786,933
TOTAL FUNDING	\$ 35,444,893	\$ 36,653,060	\$ 40,196,937	\$ 43,914,189	\$ 46,664,022	\$ 49,341,437	\$ 50,983,445	\$ 51,895,400
<i>Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>EPA in excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Student Population							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population							
Agency Unduplicated Pupil Count	2,720.00	2,852.00	2,798.00	2,746.00	2,677.00	2,729.00	2,786.00
COE Unduplicated Pupil Count	42.00	21.00	20.00	20.00	20.00	20.00	20.00
Total Unduplicated pupil Count	2,762.00	2,873.00	2,818.00	2,766.00	2,697.00	2,749.00	2,806.00
Rolling %, Supplemental Grant	46.9600%	48.6100%	48.0100%	46.7600%	44.9000%	43.6400%	43.0200%
Rolling %, Concentration Grant	46.9600%	48.6100%	48.0100%	46.7600%	44.9000%	43.6400%	43.0200%
FUNDED ADA							
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	1,690.44	1,708.67	1,791.88	1,850.50	1,946.60	2,022.52	2,032.13
Grades 4-6	1,300.02	1,259.76	1,286.16	1,290.98	1,324.72	1,356.53	1,432.69
Grades 7-8	863.25	908.55	862.70	869.42	891.34	870.37	906.59
Grades 9-12	1,769.79	1,744.86	1,780.51	1,842.55	1,800.88	1,830.51	1,829.59
Total Adjusted Base Grant ADA	5,623.50	5,621.84	5,721.25	5,853.45	5,963.54	6,079.93	6,201.00
ACTUAL ADA (Current Year Only)							
Grades TK-3	1,690.44	1,708.67	1,791.88	1,850.50	1,946.60	2,022.52	2,032.13
Grades 4-6	1,300.02	1,259.76	1,286.16	1,290.98	1,324.72	1,356.53	1,432.69
Grades 7-8	863.25	908.55	862.70	869.42	891.34	870.37	906.59
Grades 9-12	1,769.79	1,744.86	1,780.51	1,842.55	1,800.88	1,830.51	1,829.59
Total Actual ADA	5,623.50	5,621.84	5,721.25	5,853.45	5,963.54	6,079.93	6,201.00
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	-	-	-

Minimum Proportionality Percentage (MPP)							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 1,248,322	\$ 1,408,318	\$ 1,057,062	\$ 1,178,664	\$ 1,559,222	\$ 1,559,222	
Current year Minimum Proportionality Percentage (MPP)	3.25%	3.35%	2.34%	2.47%	3.19%	3.13%	

PROPOSITION 30 - EPA								
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.1229%	22.2354%	23.0000%	22.0000%	21.0000%	10.5000%	0.0000%
CALCULATE APPLICATION OF EPA								
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Adjusted Total Revenue Limit	30,259,766	29,877,319	29,868,498	30,396,658	31,099,029	31,683,930	32,302,304	32,945,541
CY Adjusted NSS Allowance		-	-	-	-	-	-	-
Total	30,259,766	29,877,319	29,868,498	30,396,658	31,099,029	31,683,930	32,302,304	32,945,541
Less Property Taxes/In-Lieu	16,214,006	19,883,926	16,285,828	15,620,441	15,901,066	16,184,727	16,488,558	16,786,933
Gross State Aid for Purposes of EPA	14,045,760	9,993,393	13,582,670	14,776,217	15,197,963	15,499,203	15,813,746	16,158,608
EPA Entitlement								
Proportionate Share*	6,510,843	6,310,968	6,641,372	6,991,231	6,841,786	6,653,625	3,391,742	-
Min EPA \$200/ADA	1,139,098	1,124,700	1,124,368	1,144,250	1,170,690	1,192,708	1,215,986	-
EPA Allocation	6,510,843	6,310,968	6,641,372	6,991,231	6,841,786	6,653,625	3,391,742	-
Application of EPA								
Phase-In Entitlement	30,259,766	36,653,060	40,196,937	43,914,189	46,664,022	49,341,437	50,983,445	51,895,400
Less Property Taxes/In-Lieu	16,214,006	19,883,926	16,285,828	15,620,441	15,901,066	16,184,727	16,488,558	16,786,933
Gross State Aid	14,045,760	16,769,134	23,911,109	28,293,748	30,762,956	33,156,710	34,494,887	35,108,467
Less EPA Allocation	6,510,843	6,310,968	6,641,372	6,991,231	6,841,786	6,653,625	3,391,742	-
Net State Aid	7,534,917	10,458,166	17,269,737	21,302,517	23,921,170	26,503,085	31,103,145	35,108,467
Minimum State Aid								
Adjusted Total Revenue Limit	30,259,766	29,877,262	29,868,442	30,396,601	31,098,970	31,683,871	32,302,242	32,945,479
2012-13 Deficited NSS Allowance	-	-	-	-	-	-	-	-
Less Property Taxes/In-Lieu	16,214,006	19,883,926	16,285,828	15,620,441	15,901,066	16,184,727	16,488,558	16,786,933
Less EPA Allocation	6,510,843	6,310,968	6,641,372	6,991,231	6,841,786	6,653,625	3,391,742	-
Revenue Limit Minimum State Aid	7,534,917	3,682,368	6,941,242	7,784,929	8,356,118	8,845,519	12,421,942	16,158,546
Categorical Minimum State Aid	5,185,127	5,185,127	5,185,127	5,185,127	5,185,127	5,185,127	5,185,127	5,185,127
Minimum State Aid Guarantee	12,720,044	8,867,495	12,126,369	12,970,056	13,541,245	14,030,646	17,607,069	21,343,673
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-	-	-	-
LCFF State Aid	12,720,044	10,458,166	17,269,737	21,302,517	23,921,170	26,503,085	31,103,145	35,108,467
EPA in Excess to LCFF Funding	-	-	0	0	0	0	0	-

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

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Cotati-Rohnert Park Unified (73882) - Cotati-Rohnert Park Unified School District Year End Projection

5/21/15

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
COLA	1.57%	0.85%	1.58%	2.17%	2.43%	2.80%	0.00%
GAP Funding rate	12.00%	29.15%	32.19%	23.71%	26.43%	11.31%	0.00%
Estimated Property Taxes (with RDA)	20,034,967	17,153,519	16,521,424	16,851,852	17,188,889	17,532,667	17,883,320
Less In-Lieu transfer	\$ (151,041)	\$ (867,691)	\$ (900,983)	\$ (950,786)	\$ (1,004,162)	\$ (1,044,109)	\$ (1,096,387)
Total Local Revenue	\$ 19,883,926	\$ 16,285,828	\$ 15,620,441	\$ 15,901,066	\$ 16,184,727	\$ 16,488,558	\$ 16,786,933
Statewide 90th percentile rate	\$ 12,921.15	---	---	---	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
District Enrollment	5,788	5,868	5,978	6,117	6,230	6,352	6,478
COE Enrollment	93	42	40	40	40	40	40
Total Enrollment	5,881	5,910	6,018	6,157	6,270	6,392	6,518
District Unduplicated Pupil Count	2,720	2,852	2,798	2,746	2,677	2,729	2,786
COE Unduplicated Pupil Count	42	21	20	20	20	20	20
Total Unduplicated Pupil Count	2,762	2,873	2,818	2,766	2,697	2,749	2,806
	<i>1-yr average</i>	<i>2-yr average</i>	<i>3-yr average</i>	<i>3-yr rolling average</i>	<i>3-yr rolling average</i>	<i>3-yr rolling average</i>	<i>3-yr rolling average</i>
Straight Unduplicated Pupil Percentage	46.96%	48.61%	N/A	N/A	N/A	N/A	N/A
Unduplicated Pupil Percentage (%)	46.96%	48.61%	48.01%	46.76%	44.90%	43.64%	43.02%
		<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	2018-19	2019-20
Grades TK-3		1,709.89	1,673.37	1,703.20	1,787.38	1,846.00	1,942.10	2,018.02	2,027.63
Grades 4-6	P-2	1,239.56	1,274.04	1,246.44	1,273.16	1,277.98	1,311.72	1,343.53	1,419.69
Grades 7-8	(Annual for SDC ext. year)	778.49	846.22	900.32	854.70	861.42	883.34	862.37	898.59
Grades 9-12		1,740.95	1,700.80	1,686.23	1,721.51	1,783.55	1,741.88	1,771.51	1,770.59
Ungraded (enter here OR in spans above)									

NPS, NPS-LCI, CDS:

TK-3		0.69	3.02	2.00	2.00	2.00	2.00	2.00
4-6	Annual	7.94	8.06	8.00	8.00	8.00	8.00	8.00
7-8		7.44	3.94	4.00	4.00	4.00	4.00	4.00
9-12		20.80	24.20	24.00	24.00	24.00	24.00	24.00

COE operated (Community School, Special Ed):

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

TOTAL		5,623.50	5,621.84	5,721.25	5,853.45	5,963.54	6,079.93	6,201.00
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CHARTER ADA ADJUSTMENT

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

ADA transfer from Charter to District between FY	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Grades TK-3							
Grades 4-6							
Grades 7-8							
Grades 9-12	2.86						
	2.86	-	-	-	-	-	-

Difference (if diff. < 0, no adj. to PY ADA)	7.81	2.00	2.00	2.00	2.00	2.00	2.00
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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Cotati-Rohnert Park Unified (73882) - Cotati-Rohnert Park Unified School District Year End Projection

LCFF ADA

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

2013-14						
Grade Span	2012-13 P2	2013-14 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades TK-3	1,709.89	1,673.37	-	17.07	-	1,690.44
Grades 4-6	1,239.56	1,274.04	-	25.98	-	1,300.02
Grades 7-8	778.49	846.22	-	17.03	-	863.25
Grades 9-12	1,733.14	1,700.80	-	68.99	-	1,769.79
Ungraded	-					
SUBTOTAL	5,461.08	5,494.43				
		33.35				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	5,461.08	5,494.43	-	129.07	-	5,623.50
2014-15						
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,673.37	1,703.20	-	5.47		1,708.67
Grades 4-6	1,274.04	1,246.44	-	13.32		1,259.76
Grades 7-8	846.22	900.32	-	8.23		908.55
Grades 9-12	1,698.80	1,686.23	-	58.63		1,744.86
SUBTOTAL	5,492.43	5,536.19				
		43.76				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	5,492.43	5,536.19	-	85.65		5,621.84
2015-16						
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,703.20	1,787.38	-	4.50		1,791.88
Grades 4-6	1,246.44	1,273.16	-	13.00		1,286.16
Grades 7-8	900.32	854.70	-	8.00		862.70
Grades 9-12	1,684.23	1,721.51	-	59.00		1,780.51
SUBTOTAL	5,534.19	5,636.75				
		102.56				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	5,534.19	5,636.75	-	84.50		5,721.25

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Cotati-Rohnert Park Unified (73882) - Cotati-Rohnert Park Unified School District Year End Projection

2016-17					
Grade Span	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	1,787.38	1,846.00	-	4.50	1,850.50
Grades 4-6	1,273.16	1,277.98	-	13.00	1,290.98
Grades 7-8	854.70	861.42	-	8.00	869.42
Grades 9-12	1,719.51	1,783.55	-	59.00	1,842.55
SUBTOTAL	5,634.75	5,768.95			
		134.20			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	5,634.75	5,768.95	-	84.50	5,853.45

2017-18					
Grade Span	2016-17 P2	2017-18 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	1,846.00	1,942.10	-	4.50	1,946.60
Grades 4-6	1,277.98	1,311.72	-	13.00	1,324.72
Grades 7-8	861.42	883.34	-	8.00	891.34
Grades 9-12	1,781.55	1,741.88	-	59.00	1,800.88
SUBTOTAL	5,766.95	5,879.04			
		112.09			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	5,766.95	5,879.04	-	84.50	5,963.54

2018-19					
Grade Span	2017-18 P2	2018-19 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	1,942.10	2,018.02	-	4.50	2,022.52
Grades 4-6	1,311.72	1,343.53	-	13.00	1,356.53
Grades 7-8	883.34	862.37	-	8.00	870.37
Grades 9-12	1,739.88	1,771.51	-	59.00	1,830.51
SUBTOTAL	5,877.04	5,995.43			
		118.39			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	5,877.04	5,995.43	-	84.50	6,079.93

2019-20					
Grade Span	2018-19 P2	2019-20 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	2,018.02	2,027.63	-	4.50	2,032.13
Grades 4-6	1,343.53	1,419.69	-	13.00	1,432.69
Grades 7-8	862.37	898.59	-	8.00	906.59
Grades 9-12	1,769.51	1,770.59	-	59.00	1,829.59
SUBTOTAL	5,993.43	6,116.50			
		123.07			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	5,993.43	6,116.50	-	84.50	6,201.00

Cotati-Rohnert Park Unified (73882) - Cotati-Rohne			v16.1d	v16.1d	v16.1d	v16.1d	v16.1d								
LOCAL CONTROL FUNDING FORMULA			2013-14	2014-15	2015-16	2016-17	2017-18								
CALCULATE LCFF TARGET			1.570%	0.850%	1.580%	2.170%	2.430%								
Unduplicated as % of Enrollment			2013-14	2 yr average 2014-15	3 yr average 2015-16	3 yr average 2016-17	3 yr average 2017-18								
	ADA	Base	TARGET	ADA	Base	TARGET	ADA	Base	TARGET	ADA	Base	TARGET			
Grades TK-3	1,690.44	6,952	14,194,506	1,708.67	7,011	14,510,851	1,791.88	7,122	15,442,431	1,850.50	7,277	16,257,271	1,946.60	7,454	17,457,039
Grades 4-6	1,300.02	7,056	10,034,464	1,259.76	7,116	9,835,976	1,286.16	7,228	10,189,001	1,290.98	7,385	10,425,496	1,324.72	7,564	10,919,994
Grades 7-8	863.25	7,266	6,861,476	908.55	7,328	7,305,131	862.70	7,444	7,038,573	869.42	7,606	7,231,238	891.34	7,791	7,568,040
Grades 9-12	1,769.79	8,419	16,723,243	1,744.86	8,491	16,679,083	1,780.51	8,625	17,268,598	1,842.55	8,812	18,216,397	1,800.88	9,026	18,175,630
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	5,623.50	42,097,117	47,813,690	5,621.84	42,417,397	48,331,040	5,721.25	43,836,971	49,938,604	5,853.45	45,849,336	52,130,404	5,963.54	47,729,311	54,120,703
Targeted Instructional Improvement Block Grant			502,003			502,003			502,003			502,003			502,003
Home-to-School Transportation			-			-			-			-			-
Small School District Bus Replacement Program			-			-			-			-			-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET			48,315,693			48,833,043			50,440,607			52,632,407			54,622,706
ECONOMIC RECOVERY TARGET PAYMENT			-			-			-			-			-
CALCULATE LCFF FLOOR															
Current year Funded ADA times Base per ADA			29,652,491			29,643,737			30,167,922			30,865,008			31,445,508
Current year Funded ADA times Other RL per ADA			224,828			224,761			228,736			234,021			238,422
Necessary Small School Allowance at 12-13 rates			-			-			-			-			-
2012-13 Categoricals			5,185,127			5,185,127			5,185,127			5,185,127			5,185,127
2012-13 Charter Categorical & Supplemental BG/ 12-13 A			-			-			-			-			-
Less Fair Share Reduction			-			-			-			-			-
New charter: District PY rate * CY ADA			-			-			-			-			-
Beginning in 2014-15, prior year LCFF gap funding per AD			-			1,590,137			5,234,257			8,524,965			10,575,086
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			35,062,446			36,643,762			40,816,042			44,809,121			47,444,143

Cotati-Rohnert Park Unified (73882) - Cotati-Rohne		v16.1d	v16.1d	v16.1d	v16.1d	v16.1d	
LOCAL CONTROL FUNDING FORMULA		2013-14	2014-15	2015-16	2016-17	2017-18	
CALCULATE LCFF PHASE-IN ENTITLEMENT							
		2013/14	2014/15	2015/16	2016-17	2017-18	
LOCAL CONTROL FUNDING FORMULA TARGET		48,315,693	48,833,043	50,440,607	52,632,407	54,622,706	
LOCAL CONTROL FUNDING FORMULA FLOOR		35,062,446	36,643,762	40,816,042	44,809,121	47,444,143	
Applied Funding Formula: Floor or Target		FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	
LCFF Need (LCFF Target less LCFF Floor, if positive)		13,253,247	12,189,281	9,624,565	7,823,286	7,178,563	
Current Year Gap Funding		1,590,614	3,553,175	3,098,147	1,854,901	1,897,294	
ECONOMIC RECOVERY PAYMENT		-	-	-	-	-	
LCFF Entitlement before Minimum State Aid provision		36,653,060	40,196,937	43,914,189	46,664,022	49,341,437	
CALCULATE STATE AID							
Transition Entitlement		36,653,060	40,196,937	43,914,189	46,664,022	49,341,437	
Local Revenue (including RDA)		(19,883,926)	(16,285,828)	(15,620,441)	(15,901,066)	(16,184,727)	
Gross State Aid		16,769,134	23,911,109	28,293,748	30,762,956	33,156,710	
CALCULATE MINIMUM STATE AID							
		N/A	N/A	N/A	N/A	N/A	
2012-13 RL/Charter Gen BG adjusted for ADA		29,877,262	29,868,442	30,396,601	31,098,970	31,683,871	
2012-13 NSS Allowance		-	-	-	-	-	
Less Current Year Property Taxes/In Lieu		(19,883,926)	(16,285,828)	(15,620,441)	(15,901,066)	(16,184,727)	
Subtotal State Aid for Historical RL/Charter General BG		9,993,336	13,582,614	14,776,160	15,197,904	15,499,144	
Categorical funding from 2012-13		5,185,127	5,185,127	5,185,127	5,185,127	5,185,127	
Charter Categorical Block Grant adjusted for ADA		-	-	-	-	-	
Minimum State Aid Guarantee		15,178,463	18,767,741	19,961,287	20,383,031	20,684,271	
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)							
Local Control Funding Formula Floor plus Funded Gap		-	-	-	-	-	
Minimum State Aid plus Property Taxes including RDA		-	-	-	-	-	
Offset		-	-	-	-	-	
Minimum State Aid Prior to Offset		-	-	-	-	-	
Total Minimum State Aid with Offset		-	-	-	-	-	
TOTAL STATE AID		16,769,134	23,911,109	28,293,748	30,762,956	33,156,710	
Additional State Aid (Additional SA)		-	-	-	-	-	
LCFF Phase-In Entitlement (before COE transfer, Choice &		36,653,060	40,196,937	43,914,189	46,664,022	49,341,437	
CHANGE OVER PRIOR YEAR							
LCFF Entitlement PER ADA		6,518	7,150	7,676	7,972	8,274	
PER ADA CHANGE OVER PRIOR YEAR							
LCFF SOURCES INCLUDING EXCESS TAXES							
		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
State Aid		19,230,887	16,769,134	23,911,109	28,293,748	30,762,956	33,156,710
Property Taxes net of in-lieu		16,214,006	19,883,926	16,285,828	15,620,441	15,901,066	16,184,727
Charter in-Lieu Taxes		-	-	-	-	-	-
LCFF pre COE, Choice, Supp		35,444,893	36,653,060	40,196,937	43,914,189	46,664,022	49,341,437

SECTION VI.

CASH FLOW

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

Cotati-Rohnert Park USD

	Object	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	Accruals	Projected Totals
A. BEGINNING CASH		4,222,443	710,393	(2,128,033)	(3,207,111)	(6,233,606)	(7,850,719)	1,153,985	(1,282,950)	(3,135,894)	(4,189,149)	1,393,023	2,257,353		
B. REVENUES															
Principal Apportionment/LCFF	8011	859,965	859,965	1,547,938	1,547,938	1,547,938	1,547,938	1,547,938	1,428,301	1,441,799	1,427,498	1,427,498	1,427,498	657,523	17,269,737
Education Protection Act (EPA)	8012			1,640,421			1,640,421			1,811,829			1,548,711		6,641,382
Special Ed Prop. Taxes	8097								314,485				314,485		628,970
Property Taxes	802x-804x	-		-			9,604,815	87,174	204,139		6,040,849		1,253,662	(1,496,271)	15,694,368
Interfund Transfer Out, Fd 14	8091														-
In Lieu Taxes to Charter Schools	8096	(88,230)	(30,031)	(60,062)	(61,683)	(40,042)	(40,042)	(40,042)	(40,042)	(138,510)	(62,507)	(62,507)	(62,507)	(168,208)	(894,413)
Federal Revenue	8100-8299	7,752	595	213,428	154,321	4,915	187,482	98,180	125,900	6,914	1,500	471,651	67,777	656,070	1,996,486
Other State Revenue	8300-8599		5,805	219,375	42,349	536,436	-	201,827	349,650	225,203	323,907	38,519	4,195	959,594	2,906,860
Measure D Parcel Tax Revenue	8621						667,619	(89)	(45)	(45)	519,315		13,243		1,199,999
Other Local Revenue	8600-8792	29,269		394,452	415,415	318,060	426,658	391,257	469,504	403,380	417,066	418,359	472,571	600,634	4,756,625
Interfund Transfer In, Fd 40	8919											95,750	470,000		565,750
TOTAL REVENUES		808,756	836,334	3,955,552	2,098,340	2,367,307	14,034,891	2,286,245	2,851,892	3,750,571	8,667,628	2,389,270	5,509,635	1,209,342	50,765,763
C. EXPENDITURES															
Certificated Salaries	1000-1999	245,794	2,019,661	2,078,035	2,070,073	2,134,226	2,098,115	2,068,869	2,108,526	2,100,541	2,100,636	2,098,247	460,452	31,115	21,614,291
Classified Salaries	2000-2999	212,674	452,803	487,081	482,430	482,246	480,802	457,417	468,113	481,011	470,454	432,753	472,978	125,947	5,506,709
Employee Benefits	3000-3999	301,638	1,110,796	1,221,697	1,291,048	1,289,231	1,287,326	1,281,135	1,286,629	1,296,246	1,287,452	1,327,071	436,104	148,382	13,564,756
Books and Supplies	4000-4999	16,164	172,830	153,680	233,941	56,967	191,261	108,156	177,756	105,050	78,150	137,102	60,000	52,462	1,543,519
Svcs/Other Oper Exps	5000-5999	753,681	623,601	770,064	796,949	889,484	969,194	740,916	749,929	558,990	356,421	603,388	685,000	500,141	8,997,757
Capital Outlay	6000-6999	-					7,346	(200)				59,065		50,009	116,220
Other Outgo	7000-7999	182,800	254,172	260,543	(914)	113,904	(1,264)	140,099	59,271	150,717	615	70,280	90,000	82,362	1,402,586
TOTAL EXPENDITURES		1,712,751	4,633,863	4,971,100	4,873,529	4,966,058	5,032,780	4,796,390	4,850,225	4,692,556	4,293,728	4,727,907	2,204,534	990,418	52,745,837
CHANGES IN CURRENT ASSETS:															
D-1 INCREASE (DECREASE)															
Cash in Bank/Awaiting Deposit	9120-9140	(81,389)	(6,312)		(2,594)									15,000	(75,295)
Accounts Receivable	9210-9299		(956,194)		(31,936)	(346,807)	(641,818)	(214,467)	(300,407)	(775,890)	(400,000)	(227,761)			(3,895,280)
Due from Other Funds	9310-9319		59	(150,000)	(70,000)						220,000	(100,000)			(99,942)
Prepaid Expenditures	9330									15,651			5,000		20,651
TOTAL CHANGES IN ASSETS		(81,389)	(962,448)	(150,000)	(104,530)	(346,807)	(641,818)	(214,467)	(300,407)	(760,239)	(180,000)	(327,761)	20,000		(4,049,866)
CHANGES IN LIABILITIES: (INCREASE)															
D-2 DECREASE															
Accounts Payable/ Payroll/Due to Govt	9500-9599	2,051,944		213,531	355,836			141,257	155,018	871,509	(1,028,272)	265,606			3,026,429
Due to Other Funds	9610		3,344			4,394							-		7,739
Temporary Loan-Fd 17	9615	637,500				(639,225)	639,225					(640,812)	640,812		637,500
Temporary Loan-Fd 21	9640											(2,500,000)	2,500,000		-
Deferred Revenue	9650-9659														-
TOTAL CHANGE IN LIABILITIES		2,689,444	3,344	213,531	355,836	(634,831)	639,225	141,257	155,018	871,509	(1,028,272)	(2,875,206)	3,140,812		3,671,668
D-3 AUDIT ADJUSTMENTS															
97xx															-
NET INCREASE (DECREASE) IN CASH FROM CHANGES IN ASSETS, LIABILITIES AND AUDIT ADJUSTMENTS		(2,608,055)	959,103	(63,531)	(251,306)	981,638	2,593	73,210	145,389	(111,270)	1,208,272	3,202,967	(3,160,812)		378,198
NET CHANGE IN CASH: INCREASE (DECREASE)		(3,512,050)	(2,838,426)	(1,079,078)	(3,026,494)	(1,617,114)	9,004,704	(2,436,935)	(1,852,944)	(1,053,255)	5,582,172	864,330	144,289		(1,820,801)
F-1 CASH BALANCE AT MONTH-END		710,393	(2,128,033)	(3,207,111)	(6,233,606)	(7,850,719)	1,153,985	(1,282,950)	(3,135,894)	(4,189,149)	1,393,023	2,257,353	2,401,642		
F-2 CASH BALANCE AT YEAR-END															2,401,642
Cumulative Temporary Interfund Loans		-	-	-	-	(639,225)	-	-	-	-	-	(3,140,812)	-		-
Est. Max. Loan from County Treasurer thru 4-27-15						9,000,000				9,000,000					

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

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

The projections show the District's borrowing from the District's Special Reserve for Other Than Capital Outlay Fund (Fund 17) and the Bond Fund (Fund 21) to maintain a positive cash balance, as required by law, after April 27, 2015 and before State funds are received in late June.

SECTION VII.

MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTIONS
2014-15 THIRD INTERIM

DISTRICT ASSUMPTIONS

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

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

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

Lottery-Unrestricted	\$128.00	\$128.00	\$128.00
Lottery-Restricted	\$ 34.00	\$ 34.00	\$ 34.00
Interest Rate	2.20%	2.50%	2.80%
Consumer Price Index	1.80%	2.10%	2.50%
CalSTRS Employer Rate	8.88%	10.73%	12.58%
CalPERS Employer Rate	11.77%	12.60%	15.00%

PROJECTED ENROLLMENT:

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

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

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

PROJECTED ADA:

Under the Local Control Funding Formula the District will be funded on the greater of current year or prior year ADA. This includes nonpublic school (NPS), Extended School Year and County ADA. An adjustment is made for each student transferring between a district school and a district-authorized charter school. The District projects it will be funded on current year ADA in 2014-15 through 2016-17.

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Projected P-2 ADA	5,575	5,675	5,769
County ADA	<u>46</u>	<u>46</u>	<u>46</u>
Total ADA	5,621	5,721	5,815
Total Funded ADA	5,621	5,721	5,815

REVENUE:

LCFF Funding:

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

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

The unduplicated count 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 percentage of total enrollment represented by the unduplicated count is used to calculate Supplemental and Concentration Grants. In 2015-16 the unduplicated count percentage used in the Supplemental Grant calculation will be the average of the 2014-15 and 2015-16 unduplicated figures. Beginning in 2016-17, the unduplicated count factor will be a three-year rolling average based on the current year and two prior years.

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

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

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

Federal Revenue:

All Federal Revenue is based on 2014-15 estimated allocations as currently reported by the State. In 2014-15 Federal Revenue includes carryover of \$77,954 in Title I funds and \$68,000 in Title III funds. Because these are federal resources subject to deferral at year end, this carryover is shown as an increase to revenue in 2014-15. We expect to be required to carry over Title I funds designated for Supplemental Educational Services as the result of the Federal Program Monitoring visit this year.

Other State Revenue:

Other State Revenue is based on 2014-15 allocations as currently reported by the State for the few remaining state categorical programs, including the mandated cost block grant, After School Education and Safety (ASES) and a small amount of testing revenue. In 2014-15, the State funded \$370,394 to pay prior year mandated costs claims.

The Governor's budget proposal for 2015-16 included a one-time payment estimated at \$170 per prior year ADA to be applied to amounts owed to districts for mandated cost claims made in past years. The \$987,000 this would generate is included in the projection. It is worth noting that this per-ADA funding bears no relationship to the amount of outstanding claims individual districts have. The May revision increases this allocation to \$601 per-ADA resulting in approximately \$2.4 million of additional revenue. Since this is not ongoing revenue, the District will need to be careful not to plan on spending the one-time funds for ongoing expenses such as salaries and benefits. The District plans to use these funds to restore the required 3% Reserve for Economic Uncertainties and may also make a contribution to the Deferred Maintenance fund.

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

Other Local Revenue:

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

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

The Sonoma County Special Education Local Plan Area ("SELPA") has adopted a new funding allocation model beginning in 2014-15. At the same time, the District has begun serving a number of students who were formerly served in county office programs. The District has budgeted increased special education revenues based on the most recent estimates calculated by the SELPA.

Other Financing Sources:

The amounts shown for Transfers In are the contribution to the Routine Restricted Maintenance Account (RRMA) of the contractual redevelopment funds received in Fund 40, the Special Reserve for Capital Outlay Projects. The \$565,750 transfer in 2014-15 includes the accumulated fund balance in fund 40. The amounts projected for 2015-16 and 2016-17 have been reduced to \$515,000 per year.

Using the flexibility provisions of the State Budget Act, the District reduced its contribution to the RRMA from 3% to approximately 2% in 2014-15; this is a minimal level to maintain our facilities as a safe learning environment. In 2015-16 the required contribution to RRMA returns to 3%. The contribution from the unrestricted general fund to RRMA is projected to be \$370,000 in 2014-15, and over \$1.1 million each in 2015-16 and 2016-17.

EXPENDITURES:

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

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

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

Unrestricted certificated salaries reflect three additional teaching positions in 2015-16 and four in 2016-17 to accommodate expected enrollment growth. Restricted certificated salaries show a reduction of \$85,145 in one-time funds used for staff development for course planning in 2014-15.

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

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

CalSTRS	8.880%
CalPERS	11.771%
Medicare	1.450%
OASDI	6.200%
SUI	0.050%
Workers' Comp	3.740%

The LCFF has eliminated PERS reduction.

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

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

The CalPERS board released slightly lower projected rates in April 2015, but the effect on the projections would not be material.

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

Supplies: All projected years’ supply allocations are based on the current year, after removing carryover and expiring programs and grants. Beginning in 2015-16, when the RRMA contribution requirement returns to 3%, we have projected ongoing increased spending on supplies.

Services: Services are projected at current year amounts after removing carryover and expiring programs and grants. By moving special education students into a less restrictive local environment, service expenditures for county office programs have been decreased. Beginning in 2015-16 and ongoing, increases are projected for RRMA expenditures to repair and maintain the district’s facilities.

Capital Outlay: General fund capital expenditures have been very limited due to funding constraints for many years. In 2014-15, the budget has been increased in order to begin replacing decades-old maintenance and grounds equipment. Further increases are projected for 2015-16 with a return to a more typical replacement cycle beginning in 2016-17.

Other Outgo & Transfers Out: Under current law, 2014-15 is the last year of transportation funding for joint powers agencies such as the District’s provider, West County Transportation Agency. The agency’s director has informed JPA members that he expects the legislature to make this funding ongoing. If that is not the case, the District will lose approximately \$405,000 in annual funding beginning in 2015-16. The District would need to consider reducing home-to-school transportation or reduce other expenditures to cover the required increase in contribution.

Due largely to high labor costs along with the loss of a major vended meals account, the District’s food service program no longer has funds available to pay indirect costs so they have been eliminated from all projection years. A very few restricted categorical programs still transfer indirect costs to the unrestricted general fund.

Restricted Ending
Balance:

With the increase in the RRMA contribution discussed above, the District projects that it will be able to start accumulating a restricted fund balance for future deferred maintenance projects. Current law does not allow the District to transfer part of the RRMA contribution to a separate deferred maintenance fund as was done in the past.

Assigned Budget

Stabilization Reserve:

There are significant uncertainties about key assumptions used in these projections, including future transportation funding as described above, the possibility of increases or decreases to the gap funding and/or one-time mandated cost backlog payment, projected enrollment and future health premium increases. Accordingly, it is prudent to establish a Budget Stabilization Reserve to address the risk of budget reductions. The multi-year projection includes a reserve of \$550,000 in 2015-16 and \$420,000 in 2016-17 for this purpose, shown as "Assigned" on the forms.

Summary:

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

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

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

- 1) Acquisition of instructional materials as the state adopts new materials to support the Common Core State standards
- 2) Professional development to improve instruction, including ongoing support needed for the Common Core State standards
- 3) Funding deferred maintenance projects
- 4) Restoration of staffing for maintenance, custodial and district office clerical staff
- 5) Ongoing replacement program for technology
- 6) Future negotiated salary increases
- 7) Funding of GASB 45 retiree medical liability—most recently estimated at \$10.6 million for past service or \$16.9 million to fund fully.

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

- 1) Increased enrollment due to new housing within District boundaries
- 2) Proceeds from the possible sale of the Keiser property
- 3) Any increase to the LCFF gap funding in the projection years
- 4) Additional one-time funding for Common Core implementation or to repay the mandated cost backlog
- 5) Additional energy savings from Prop. 39 Clean Energy Act projects

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	40,854,310.00	9.03%	44,543,159.00	6.17%	47,292,992.00
2. Federal Revenues	8100-8299	2,494,224.00	-10.98%	2,220,451.00	0.90%	2,240,451.00
3. Other State Revenues	8300-8599	2,906,860.00	15.71%	3,363,494.00	-28.53%	2,403,783.00
4. Other Local Revenues	8600-8799	5,972,352.92	-15.57%	5,042,611.00	-6.81%	4,699,118.00
5. Other Financing Sources						
a. Transfers In	8900-8929	565,750.00	-8.97%	515,000.00	0.00%	515,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		52,793,496.92	5.48%	55,684,715.00	2.63%	57,151,344.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,583,052.00		21,974,223.00
b. Step & Column Adjustment				312,955.00		318,645.00
c. Cost-of-Living Adjustment				0.00		436.00
d. Other Adjustments				78,216.00		204,424.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,583,052.00	1.81%	21,974,223.00	2.38%	22,497,728.00
2. Classified Salaries						
a. Base Salaries				5,400,382.00		5,530,583.00
b. Step & Column Adjustment				62,491.00		63,962.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				67,710.00		57,188.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,400,382.00	2.41%	5,530,583.00	2.19%	5,651,733.00
3. Employee Benefits	3000-3999	13,387,681.00	10.05%	14,733,783.00	10.84%	16,330,866.00
4. Books and Supplies	4000-4999	1,623,081.20	-42.70%	929,949.00	-7.68%	858,573.00
5. Services and Other Operating Expenditures	5000-5999	9,789,159.59	0.62%	9,849,402.00	1.85%	10,031,838.00
6. Capital Outlay	6000-6999	116,220.00	295.80%	460,000.00	-67.39%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,402,586.00	11.28%	1,560,791.00	1.01%	1,576,494.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		53,302,161.79	3.26%	55,038,731.00	3.74%	57,097,232.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(508,664.87)		645,984.00		54,112.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,522,099.82		1,013,434.95		1,659,418.95
2. Ending Fund Balance (Sum lines C and D1)		1,013,434.95		1,659,418.95		1,713,530.95
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	19,360.00		5,000.00		5,000.00
b. Restricted	9740	670,431.53		304,316.53		435,609.53
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		550,000.00		420,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	323,643.42		792,962.00		851,517.00
2. Unassigned/Unappropriated	9790	0.00		7,140.42		1,404.42
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,013,434.95		1,659,418.95		1,713,530.95

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	323,643.42		792,962.00		851,517.00
c. Unassigned/Unappropriated	9790	0.00		7,140.42		1,404.42
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	855,193.02		858,200.00		861,400.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,178,836.44		1,658,302.42		1,714,321.42
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.21%		3.01%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		5,575.41		5,674.75		5,806.95
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		53,302,161.79		55,038,731.00		57,097,232.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		53,302,161.79		55,038,731.00		57,097,232.00
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)		1,599,064.85		1,651,161.93		1,712,916.96
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)		1,599,064.85		1,651,161.93		1,712,916.96
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	40,196,954.00	9.25%	43,914,189.00	6.26%	46,664,022.00
2. Federal Revenues	8100-8299	89,802.00	-77.73%	20,000.00	0.00%	20,000.00
3. Other State Revenues	8300-8599	1,334,501.00	45.89%	1,946,848.00	-49.53%	982,513.00
4. Other Local Revenues	8600-8799	2,090,752.00	-14.24%	1,793,093.00	-18.01%	1,470,210.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,344,872.00)	22.98%	(5,343,522.00)	13.22%	(6,050,000.00)
6. Total (Sum lines A1 thru A5c)		39,367,137.00	7.53%	42,330,608.00	1.79%	43,086,745.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,306,747.00		18,735,556.00
b. Step & Column Adjustment				265,448.00		271,684.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				163,361.00		204,424.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,306,747.00	2.34%	18,735,556.00	2.54%	19,211,664.00
2. Classified Salaries						
a. Base Salaries				4,678,288.00		4,742,619.00
b. Step & Column Adjustment				54,331.00		55,058.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				10,000.00		57,188.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,678,288.00	1.38%	4,742,619.00	2.37%	4,854,865.00
3. Employee Benefits	3000-3999	11,610,365.00	10.00%	12,771,110.00	10.85%	14,156,502.00
4. Books and Supplies	4000-4999	687,368.50	-32.08%	466,852.00	-20.56%	370,852.00
5. Services and Other Operating Expenditures	5000-5999	3,011,042.52	0.32%	3,020,549.00	0.40%	3,032,549.00
6. Capital Outlay	6000-6999	66,220.00	-9.39%	60,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,402,586.00	11.28%	1,560,791.00	1.01%	1,576,494.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(55,251.00)	-29.47%	(38,968.00)	0.08%	(39,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
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)		39,707,366.02	4.06%	41,318,509.00	4.47%	43,163,926.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(340,229.02)		1,012,099.00		(77,181.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		683,232.44		343,003.42		1,355,102.42
2. Ending Fund Balance (Sum lines C and D1)		343,003.42		1,355,102.42		1,277,921.42
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	19,360.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00		550,000.00		420,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	323,643.42		792,962.00		851,517.00
2. Unassigned/Unappropriated	9790	0.00		7,140.42		1,404.42
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		343,003.42		1,355,102.42		1,277,921.42

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-/A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	323,643.42		792,962.00		851,517.00
c. Unassigned/Unappropriated	9790	0.00		7,140.42		1,404.42
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	855,193.02		858,200.00		861,400.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,178,836.44		1,658,302.42		1,714,321.42
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Explanations of figures in lines B1d, B2d, and B10 are included in the Narrative and Assumptions included in this report.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	657,356.00	-4.32%	628,970.00	0.00%	628,970.00
2. Federal Revenues	8100-8299	2,404,422.00	-8.48%	2,200,451.00	0.91%	2,220,451.00
3. Other State Revenues	8300-8599	1,572,359.00	-9.90%	1,416,646.00	0.33%	1,421,270.00
4. Other Local Revenues	8600-8799	3,881,600.92	-16.28%	3,249,518.00	-0.63%	3,228,908.00
5. Other Financing Sources						
a. Transfers In	8900-8929	565,750.00	-8.97%	515,000.00	0.00%	515,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,344,872.00	22.98%	5,343,522.00	13.22%	6,050,000.00
6. Total (Sum lines A1 thru A5c)		13,426,359.92	-0.54%	13,354,107.00	5.32%	14,064,599.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,276,305.00		3,238,667.00
b. Step & Column Adjustment				47,507.00		46,961.00
c. Cost-of-Living Adjustment						436.00
d. Other Adjustments				(85,145.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,276,305.00	-1.15%	3,238,667.00	1.46%	3,286,064.00
2. Classified Salaries						
a. Base Salaries				722,094.00		787,964.00
b. Step & Column Adjustment				8,160.00		8,904.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				57,710.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	722,094.00	9.12%	787,964.00	1.13%	796,868.00
3. Employee Benefits	3000-3999	1,777,316.00	10.43%	1,962,673.00	10.79%	2,174,364.00
4. Books and Supplies	4000-4999	935,712.70	-50.51%	463,097.00	5.32%	487,721.00
5. Services and Other Operating Expenditures	5000-5999	6,778,117.07	0.75%	6,828,853.00	2.50%	6,999,289.00
6. Capital Outlay	6000-6999	50,000.00	700.00%	400,000.00	-62.50%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	55,251.00	-29.47%	38,968.00	0.08%	39,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,594,795.77	0.92%	13,720,222.00	1.55%	13,933,306.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(168,435.85)		(366,115.00)		131,293.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		838,867.38		670,431.53		304,316.53
2. Ending Fund Balance (Sum lines C and D1)		670,431.53		304,316.53		435,609.53
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	670,431.53		304,316.53		435,609.53
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)		670,431.53		304,316.53		435,609.53

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

SECTION VIII.
SCHOOL SERVICES
DARTBOARD

**SSC School District and Charter School Financial Projection Dashboard
2015-16 Governor's Proposed State Budget**

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

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2014-15 Initial Grants	\$7,011	\$7,116	\$7,328	\$8,491
COLA at 1.58%	\$111	\$112	\$116	\$134
2015-16 Base Grants	\$7,122	\$7,228	\$7,444	\$8,625

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

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

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

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

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan⁴
The greater of 5% or \$64,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$64,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

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

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

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

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

APPENDIX A

LCFF ACRONYMS

Acronyms

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

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

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

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

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