



Cotati-Rohnert Park USD 2013-14 Unaudited Actuals

2013-14 Unaudited Actuals

General Fund

	Unrestricted	Restricted	Total
Total Revenue	39,748,033	8,423,734	48,171,767
Expenditures:			
Certificated Salaries	17,035,340	3,042,630	20,077,970
Classified Salaries	3,448,337	1,513,439	4,961,776
Health Benefits: Actives	5,701,028	1,400,963	7,101,991
Health Benefits: Retirees	1,197,612	0	1,197,612
Other Employee Benefits	2,918,895	714,076	3,632,971
Books & Supplies	325,316	1,040,639	1,365,955
Services & Operating Expenditures	3,315,466	7,187,134	10,502,600
Other	7,043,994	-6,319,349	724,645
Net Increase (Decrease)	-1,237,955	-155,800	-1,393,755
Beginning Balance	1,921,187	994,667	2,915,853
Ending Balance	683,232	838,867	1,522,099

Actual General Fund Ending Balance

Actual	Unrestricted	Restricted	General Fund Total	Special Reserve Fund	Total Reserves
2007-08	2,283,924	2,604,673	4,488,597	1,483,636	6,372,233
2008-09	5,192,070	1,889,532	7,081,602	0	7,081,602
2009-10	3,329,180	724,337	4,053,527	0	4,053,517
2010-11	2,382,200	571,357	2,953,557	834,246	3,787,803
2011-12	2,926,129	827,693	3,753,822	841,686	4,595,508
2012-13	1,921,187	994,668	2,915,855	847,287	3,763,142
2013-14	683,232	838,867	1,522,099	851,193	2,373,292

Enrollment

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- Official enrollment is measured on CBEDS day
 - This year October 1
- Transfer of county programs has changed the breakdown
 - Harder to know county program detail

	2013-14 CBEDS	2014-15 Adopted Budget	August 31 (estimate)
District	5,788	5,893	5,856
County programs	95	40	40
Total	5,883	5,933	5,896

Impact of the Final State Budget for 2014-15

- Three major changes

	Increase in Projected Ending Fund Balance
Increase in gap funding percentage	\$208,000
Mandated cost backlog @ \$66 per PY ADA	365,000
STRS rate reduced from 9.5% to 8.88%	145,000
Total increase to fund balance	\$718,000

- Lower enrollment could reduce by \$250,000
- Full update of the district budget will be presented in the first interim report at the December board meeting