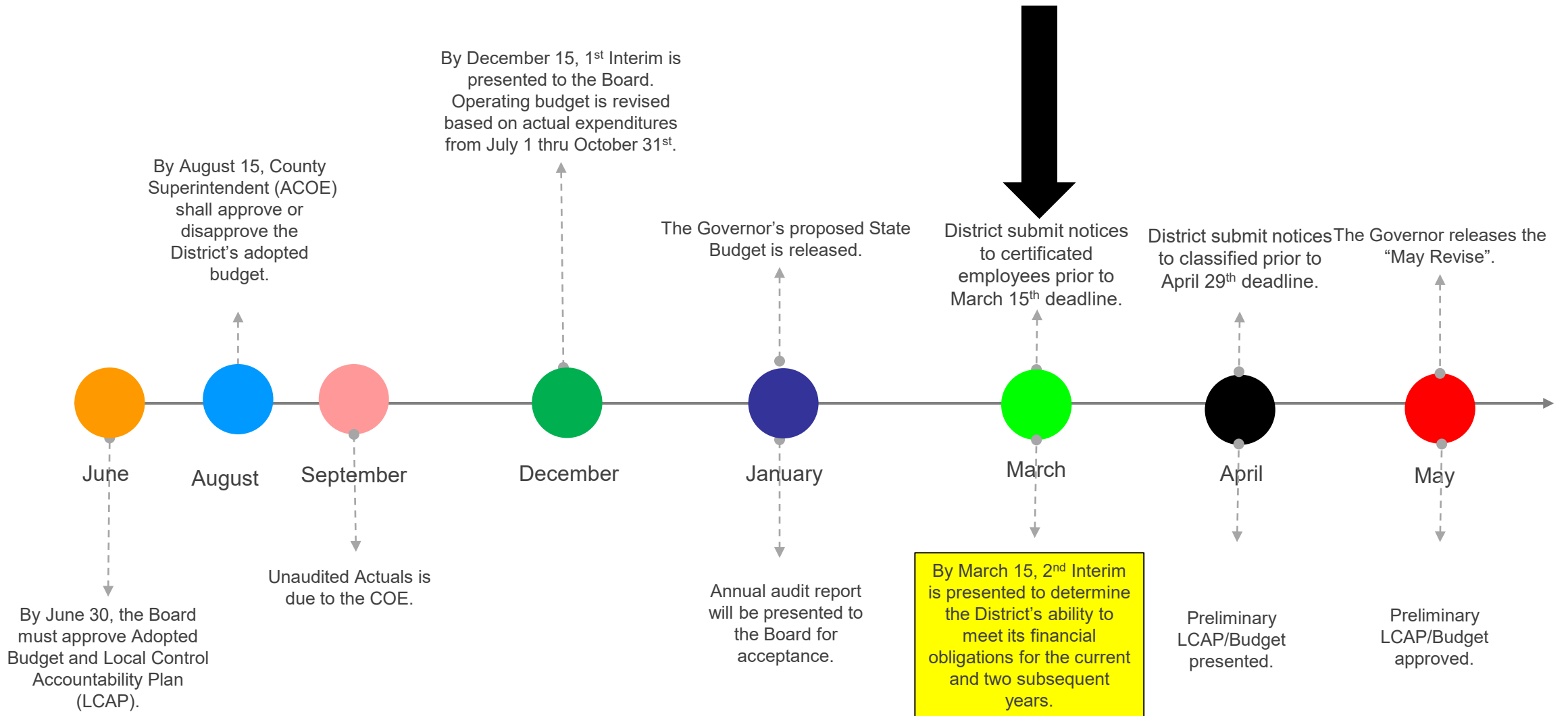


2018-2019

Second Interim Budget Update

March 12, 2019

2018-2019 Budget – Second Interim Update



2018-2019 Budget – Second Interim Update

Agenda

- Background
- Budget update assumptions
- 2018-19 budget update for General Fund
- Multi-year projections
- Special Education services budget
- Additional material
 - General fund details
 - Other funds
 - Glossary of terms

2018-2019 Budget – Second Interim Update

Background

- Per state law, AUSD’s Board must pass Second Interim budget update by March 15 of each year.
- Board must certify that the District’s projected financial outlook for 2018-19, 2019-20, and 2020-21 is one of the following:
 - **Positive: WILL MEET** the financial obligations for the current and two subsequent years
 - **Qualified: MAY NOT MEET** the financial obligations for the current and two subsequent fiscal years
 - **Negative: WILL BE UNABLE TO MEET** the financial obligations for the remainder of the current fiscal year and two subsequent fiscal years
- Staff recommends a positive certification.



2018-2019 Budget – Second Interim Update

Significant Changes Since First Interim

- Increase in proposed COLA for 2019-20 and 2020-21
 - 2019-20: 2.5% to 3.4% - \$600K
 - 2020-21: 2.6% to 2.8% - \$200K
- Proposed reduction in State Teachers Retirement System contribution – \$500K annually
 - 2019-20: 18.1% to 17.1%
 - 2020-21: 19.1% to 18.1%
- Compensation increases approved by the Board of Education on February 12, 2019, for members of Alameda Education Association (AEA) and unrepresented employees are now part of the budget

2018-2019 Budget – Second Interim Update

Significant Changes Since First Interim

Funded ADA guarantee with declining enrollment

- Advice from the County Office of Education at First Interim:

“The CDE has certified that overall 2017-18 ADA declined from 2016-17 and, as a consequence, the ADA hold harmless provision would no longer apply to the calculation of the 2018-19 guarantee. Districts should expect the administration to propose a reduction in the minimum guarantee in January related to the 2017-18 ADA decline.”
- Current advice is to follow the State software for revenue calculation
 - Applies minimum guarantee to the State-wide budget and not to each school district individually
 - Restored the \$2.3M reduction applied to 18-19 revenue at First Interim

2018-2019 Budget – First Interim Update

Assumptions

Line #	Categories	Source	2017-18	2018-19	2018-19	2019-20	2020-21
			Actual	Budget Adoption	First Interim	Projected	Projected
1	District Enrollment	Projection	9,502	9,500	9,380	9,380	9,380
2	District Funded ADA-Actual/Projected	Projection	9,072	9,072	8,985	8,985	8,985
3	ADA as a Percentage of Total Enrollment	Projection	95.47%	95.49%	95.79%	95.79%	95.79%
4	Unduplicated EL/FRM Count (Count)	CALPADS	3,437	3,396	3,142	3,142	3,142
5	Unduplicated EL/FRM Count (Percentage)	CALPADS	36.17%	35.75%	33.50%	33.50%	33.50%
6	Unduplicated EL/FRM Count (3-yr rolling %)	CDE	35.62%	34.86%	34.86%	34.40%	33.50%
7	COLA	DOF	1.56%	3.0%/2.71%	3.7%/2.71%	2.57%	2.67%
8	LCFF GAP Funding Percentage	DOF	42.97%	100.00%	100.00%		
9	District's contribution to:						
10	State Teachers Retirement (STRS)	STRS	14.43%	16.28%	16.28%	18.13%	19.10%
11	Public Employees Retirement (PERS)	PERS	15.53%	18.06%	18.06%	20.80%	23.50%
12	One-time Funds			\$3,129,840	\$1,657,590	\$ -	\$ -

Originally Presented on 12-13-18

2018-2019 Budget – Second Interim Update

Assumptions

Line #	Categories	Source	2017-18	2018-19	2018-19	2018-19	2019-20	2020-21
			Actual	Budget Adoption	First Interim	Second Interim	Projected	Projected
1	District Enrollment	Projection	9,502	9,500	9,380	9,380	9,380	9,380
2	District Funded ADA-Actual/Projected	Projection	9,072	9,072	8,985	9,068	8,985	8,985
3	ADA as a Percentage of Total Enrollment	Projection	95.47%	95.49%	95.79%	96.67%	95.79%	95.79%
4	Unduplicated EL/FRM Count (Count)	CALPADS	3,437	3,396	3,142	3,142	3,142	3,142
5	Unduplicated EL/FRM Count (Percentage)	CALPADS	36.17%	35.75%	33.50%	33.50%	33.50%	33.50%
6	Unduplicated EL/FRM Count (3-yr rolling %)	CDE	35.62%	34.86%	34.86%	34.86%	34.40%	33.50%
7	COLA	DOF	1.56%	3.0%/2.71%	3.7%/2.71%	3.7%/2.71%	3.46%	2.86%
8	LCFF GAP Funding Percentage	DOF	42.97%	100.00%	100.00%	100.00%		
9	District's contribution to:							
10	State Teachers Retirement (STRS)	STRS	14.43%	16.28%	16.28%	16.28%	17.10%	18.10%
11	Public Employees Retirement (PERS)	PERS	15.53%	18.06%	18.06%	18.06%	20.70%	23.40%
12	One-time Funds			\$3,129,840	\$ 1,657,590	\$ 1,657,590	\$ -	\$ -
13	Deferred Maintenance Budget		\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$3,000,000

2018-2019 Budget – First Interim Update

General Fund

Line #		Unrestricted			Restricted	Total
		Totally Unrestricted	LCFF Supplemental Grant	Parcel Tax	Restricted	General Fund
1	REVENUES					
2	LCFF Revenue	\$ 75,621,163	\$ 5,242,700	\$ -	\$ 624,058	\$ 81,487,921
3	Federal				\$ 4,143,806	\$ 4,143,806
4	Other State	\$ 3,489,499			\$ 6,481,747	\$ 9,971,246
5	Other Local	\$ 1,158,146		\$ 12,601,970	\$ 5,213,424	\$ 18,973,540
6	Revenues	\$ 80,268,808	\$ 5,242,700	\$ 12,601,970	\$ 16,463,035	\$ 114,576,513
7	EXPENDITURES					
8	Salaries & Benefits	\$ 48,219,396	\$ 4,344,658	\$ 11,775,694	\$ 24,318,589	\$ 88,658,337
9	Books, Supplies, & Capital	\$ 3,024,084	\$ 135,834	\$ 394,487	\$ 6,789,022	\$ 10,343,427
10	Services & Op. Expenses	\$ 10,249,775	\$ 843,486	\$ 58,661	\$ 10,435,867	\$ 21,587,789
11	Other Outgo & Transfers	\$ (1,808,194)	\$ 269,161	\$ 373,128	\$ 1,526,100	\$ 360,195
12	Expenditures	\$ 59,685,061	\$ 5,593,139	\$ 12,601,970	\$ 43,069,578	\$ 120,949,748
13						
14	Other Sources (Uses)	\$ (21,648,622)	\$ -	\$ -	\$ 21,547,979	\$ (100,643)
15	Net Inc. (Dec) in Fund Bal.	\$ (1,064,874)	\$ (350,439)	\$ -	\$ (5,058,564)	\$ (6,473,877)
16						
17	Beginning Balance	\$ 11,455,294	\$ 1,061,408	\$ -	\$ 6,600,400	\$ 19,117,101
18						
19	Ending Balance	\$ 10,390,419	\$ 710,969	\$ -	\$ 1,541,836	\$ 12,643,224

Originally Presented on 12-13-18

2018-2019 Budget – Second Interim Update

General Fund Budget

Line #		Unrestricted			Restricted	Total
		Totally Unrestricted	LCFF Supplemental Grant	Parcel Tax	Restricted	General Fund
1	REVENUES					
2	LCFF Revenue	\$ 76,261,600	\$ 5,287,351		\$ 624,058	\$ 82,173,009
3	Federal				\$ 4,208,110	\$ 4,208,110
4	Other State	\$ 3,548,215			\$ 7,090,650	\$ 10,638,865
5	Other Local	\$ 1,223,753		\$ 12,590,766	\$ 5,832,530	\$ 19,647,049
6	Revenues	\$ 81,033,568	\$ 5,287,351	\$ 12,590,766	\$ 17,755,348	\$ 116,667,033
7	EXPENDITURES					
8	Salaries & Benefits	\$ 50,200,701	\$ 4,402,714	\$ 11,764,706	\$ 25,059,280	\$ 91,427,401
9	Books, Supplies, & Capital	\$ 3,034,389	\$ 137,099	\$ 362,359	\$ 7,161,751	\$ 10,695,598
10	Services & Op. Expenses	\$ 9,676,377	\$ 839,251	\$ 90,573	\$ 11,020,011	\$ 21,626,212
11	Other Outgo & Transfers	\$ (1,833,035)	\$ 281,624	\$ 373,128	\$ 1,526,422	\$ 348,139
12	Expenditures	\$ 61,078,432	\$ 5,660,688	\$ 12,590,766	\$ 44,767,464	\$ 124,097,350
13						
14	Other Sources (Uses)	\$ (22,495,861)	\$ -	\$ -	\$ 22,395,218	\$ (100,643)
15	Net Inc. (Dec) in Fund Bal.	\$ (2,540,725)	\$ (373,337)	\$ -	\$ (4,616,898)	\$ (7,530,960)
16						
17	Beginning Balance	\$ 11,455,294	\$ 1,061,408	\$ -	\$ 6,600,400	\$ 19,117,101
18						
19	Ending Balance	\$ 8,914,569	\$ 688,071	\$ -	\$ 1,983,502	\$ 11,586,141

2018-2019 Budget – First Interim Update

Multiyear Projections – Unrestricted General Fund

Line		2018-2019	2019-2020	2020-2021
		Proposed Budget	Projected	Projected
A	Beginning Balance, July 1	\$ 12,516,701	\$ 11,101,388	\$ 9,054,818
B	Revenues	\$ 98,113,478	\$ 98,450,879	\$ 98,503,756
C1	Expenditures	\$ 77,880,170	\$ 77,733,555	\$ 79,743,704
C2	Contribution to Restricted Programs	\$ 21,648,622	\$ 22,763,894	\$ 23,604,171
D = B-C	Surplus (Deficit)	\$ (1,415,313)	\$ (2,046,570)	\$ (4,844,119)
E = A+D	Ending Balance	\$ 11,101,388	\$ 9,054,818	\$ 4,210,699
F	Assignments/Commitments	\$ 4,142,143	\$ 6,687,737	\$ 9,169,494
G = E-F	Unassigned/Unappropriated Ending Fund Balance	\$ 6,959,245	\$ 2,367,081	\$ (4,958,795)

Originally Presented on 12-13-18

Would be \$(2.3M) if the ADA guarantee is restored

2018-2019 Budget – Second Interim Update

Multiyear Projections – Unrestricted General Fund

Line		2018-2019	2019-2020	2020-2021
		Proposed Budget	Projected	Projected
A	Beginning Balance, July 1	\$ 12,516,701	\$ 9,602,641	\$ 6,982,378
B	Revenues	\$ 98,911,686	\$ 99,279,928	\$ 99,014,533
C1	Expenditures	\$ 79,329,885	\$ 78,792,805	\$ 80,965,643
C2	Contribution to Restricted Programs	\$ 22,495,861	\$ 23,107,386	\$ 23,812,161
D = B-C	Surplus (Deficit)	\$ (2,914,060)	\$ (2,620,263)	\$ (5,763,271)
E = A+D	Ending Balance	\$ 9,602,641	\$ 6,982,378	\$ 1,219,107
F	Assignments/Commitments	\$ 1,637,487	\$ 1,702,758	\$ 1,711,830
G = E-F	Unassigned/Unappropriated Ending Fund Balance	\$ 7,965,154	\$ 5,279,620	\$ (492,723)

2018-2019 Budget – Second Interim Update

Components of Ending Fund Balance – Unrestricted General Fund

Line #	Description	2018-2019	2019-2020	2020-2021
1	Ending Fund Balance	\$ 9,602,642	\$ 6,982,379	\$ 1,219,108
2				
3	Components of Ending Fund Balance			
4	Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
5	One-time Mandate Reimbursement, Set-aside for textbooks	\$ 899,417	\$ 899,417	\$ 899,417
6	LCFF Supplemental Carryover	\$ 688,070	\$ 753,341	\$ 762,413
7	Total - Components	\$ 1,637,487	\$ 1,702,758	\$ 1,711,830
8				
9	Net Unassigned Ending Fund Balance	\$ 7,965,155	\$ 5,279,621	\$ (492,722)

2018-2019 Budget – Second Interim

Special Education Services – Expenditures by Major Category

Expenditures by Major Category

	2018-2019 (First Interim)	2018-2019 (Second Interim)	%age change over the period
Certificated Salaries	\$ 8,335,011	\$ 8,705,329	4%
Classified Salaries	\$ 5,442,582	\$ 5,352,983	-2%
Employee Benefits	\$ 4,033,009	\$ 4,054,153	1%
Books/Supplies/Equipment	\$ 226,080	\$ 241,036	7%
Services & Operating Exp.	\$ 9,849,492	\$ 9,936,966	1%
Other Outgo & Transfers	\$ 1,051,320	\$ 1,027,162	-2%
Total	\$ 28,937,494	\$ 29,317,629	1%

Additional Detail of Services & Operating Exp.

	2018-2019 (First Interim)	2018-2019 (Second Interim)	%age change over the period
Transportation	\$ 2,120,000	\$ 2,120,000	0%
Non-Public Agency	\$ 1,004,602	\$ 1,001,789	0%
Non-Public Schools	\$ 1,935,500	\$ 1,968,200	2%
Speech Services	\$ 1,190,600	\$ 1,182,600	-1%
Mental Health	\$ 1,828,034	\$ 1,822,551	0%
Settlements	\$ 650,523	\$ 723,485	11%
Miscellaneous Services	\$ 1,120,233	\$ 1,118,341	0%
Total	\$ 9,849,492	\$ 9,936,966	1%

ADDITIONAL MATERIALS

2018-2019 Budget – Second Interim Update

MYP (Details), Unrestricted General Fund

	2018-19	2019-20	2020-21
REVENUES			
LCFF	\$ 81,548,952	\$ 83,577,032	\$ 83,311,637
Federal			
Other State	\$ 3,548,215	\$ 1,888,377	\$ 1,888,377
Other Local	\$ 13,814,519	\$ 13,814,519	\$ 13,814,519
Total Revenues	\$ 98,911,686	\$ 99,279,928	\$ 99,014,533
EXPENDITURES			
Certificated Salaries	\$ 41,121,945	\$ 41,113,912	\$ 41,536,141
Classified Salaries	\$ 10,817,696	\$ 10,932,392	\$ 11,048,465
Employee Benefits	\$ 14,428,480	\$ 15,793,001	\$ 16,694,413
Books/Supplies	\$ 2,822,545	\$ 1,680,225	\$ 1,731,472
Services & Operating Expenses	\$ 10,606,201	\$ 10,193,374	\$ 10,875,252
Capital Outlay	\$ 711,301	\$ 258,183	\$ 258,183
Other Outgo & Transfers	\$ (1,178,283)	\$ (1,178,283)	\$ (1,178,283)
Strategic Budget Reduction			
Total Expenditures	\$ 79,329,885	\$ 78,792,804	\$ 80,965,643
Other Sources (Uses)	\$ (22,495,861)	\$ (23,107,386)	\$ (23,812,161)
Net Inc/Dec in Fund Balance	\$ (2,914,060)	\$ (2,620,262)	\$ (5,763,271)
Beginning Fund Balance	\$ 12,516,701	\$ 9,602,641	\$ 6,982,379
Ending Fund Balance	\$ 9,602,641	\$ 6,982,379	\$ 1,219,110
Components of Ending Fund Balance			
Assigned / Legally Restricted	\$ 1,637,487	\$ 1,702,758	\$ 1,711,830
Unassigned/Unappropriated Ending Fund Balance	\$ 7,965,154	\$ 5,279,621	\$ (492,720)

2018-2019 Budget – Second Interim Update

MYP (Details), Restricted General Fund

	2018-19	2019-20	2020-21
REVENUES			
LCFF transfers from Unrestricted	\$ 624,058	\$ 624,058	\$ 624,058
Federal	\$ 4,208,110	\$ 3,730,158	\$ 3,730,158
Other State	\$ 7,090,650	\$ 6,140,457	\$ 6,165,891
Other Local	\$ 5,832,530	\$ 5,345,595	\$ 5,345,895
Parcel Tax*			
Revenues	\$ 17,755,348	\$ 15,840,268	\$ 15,866,002
EXPENDITURES			
Certificated Salaries	\$ 9,838,016	\$ 9,758,535	\$ 9,855,843
Classified Salaries	\$ 7,080,165	\$ 7,058,906	\$ 7,133,219
Employee Benefits	\$ 8,141,099	\$ 8,607,690	\$ 8,960,212
Books/Supplies	\$ 4,728,182	\$ 955,992	\$ 985,150
Services & Operating Expenses	\$ 11,020,011	\$ 10,381,900	\$ 10,698,548
Capital Outlay	\$ 2,433,569	\$ 378,365	\$ 388,640
Other Outgo & Transfers	\$ 1,526,422	\$ 1,526,422	\$ 1,526,422
Expenditures	\$ 44,767,464	\$ 38,667,810	\$ 39,548,034
Other Sources (Uses)	\$ 22,395,218	\$ 23,107,386	\$ 23,812,161
Net Inc/Dec in Fund Balance	\$ (4,616,898)	\$ 279,844	\$ 130,129
Beginning Fund Balance	\$ 6,600,399	\$ 1,983,501	\$ 2,263,345
Legally Restricted Ending Fund Balance	\$ 1,983,501	\$ 2,263,345	\$ 2,393,474
Unassigned/Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -

2018-2019 Budget – Second Interim Update

MYP (Details), Combined General Fund

	2018-19	2019-20	2020-21
REVENUES			
LCFF	\$ 82,173,010	\$ 84,201,090	\$ 83,935,695
Federal	\$ 4,208,110	\$ 3,730,158	\$ 3,730,158
Other State	\$ 10,638,865	\$ 8,028,834	\$ 8,054,269
Other Local	\$ 19,647,049	\$ 19,160,414	\$ 19,160,414
Parcel Tax			
Total Revenues	\$ 116,667,034	\$ 115,120,496	\$ 114,880,536
EXPENDITURES			
Certificated Salaries	\$ 50,959,961	\$ 50,872,447	\$ 51,391,984
Classified Salaries	\$ 17,897,861	\$ 17,991,298	\$ 18,181,684
Employee Benefits	\$ 22,569,579	\$ 24,400,691	\$ 25,654,625
Books/Supplies	\$ 7,550,727	\$ 2,636,218	\$ 2,716,622
Services & Operating Expenses	\$ 21,626,211	\$ 20,575,274	\$ 21,573,800
Capital Outlay	\$ 3,144,870	\$ 636,548	\$ 646,823
Other Outgo & Transfers	\$ 348,139	\$ 348,139	\$ 348,139
Strategic Budget Reduction			
Total Expenditures	\$ 124,097,348	\$ 117,460,615	\$ 120,513,677
Other Sources (Uses)	\$ (100,643)		
Net Inc/Dec in Fund Balance	\$ (7,530,957)	\$ (2,340,119)	\$ (5,633,141)
Beginning Fund Balance	\$ 19,117,101	\$ 11,586,144	\$ 9,246,025
Ending Fund Balance	\$ 11,586,144	\$ 9,246,025	\$ 3,612,884
Components of Ending Fund balance			
Assigned / Legally Restricted	\$ 3,620,989	\$ 3,966,403	\$ 4,105,604
Unassigned/Unappropriated Ending Fund Balance	\$ 7,965,155	\$ 5,279,622	\$ (492,720)

2018-2019 Budget – Second Interim Update

Fund 11, 12, 13, 17

	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13	Special Reserve Fund 17
REVENUES				
Federal	\$ 240,266	\$ 335,751	\$ 1,704,400	
State	\$ 808,679	\$ 1,514,244	\$ 93,400	
Local	\$ 36,480	\$ 374,750	\$ 1,034,453	\$ 141,294
Total Revenue	\$ 1,085,425	\$ 2,224,745	\$ 2,832,253	\$ 141,294
EXPENDITURES				
Salaries & Benefits	\$ 1,059,719	\$ 2,048,242	\$ 1,739,017	
Supplies	\$ 109,281	\$ 108,112	\$ 1,204,091	
Services & Operating Expenses	\$ 45,698	\$ 63,770	\$ 51,043	
Capital Outlay		\$ 39,871	\$ 82,844	
Other Outgo & Transfers		\$ 96,536	\$ 153,669	
Total Expenditures	\$ 1,214,698	\$ 2,356,531	\$ 3,230,664	\$ -
Other Sources (Uses)		\$ -	\$ 100,643	
Net Inc/Dec in Fund Balance	\$ (129,273)	\$ (131,786)	\$ (297,768)	\$ 141,294
Beginning Balance	\$ 406,344	\$ 304,178	\$ 924,717	\$ 8,202,702
Ending Balance	\$ 277,071	\$ 172,392	\$ 626,949	\$ 8,343,996
Restrictions/Commitments/Assignments				
Legally Rest./Assigned Ending Fund Balance	\$ 277,071	\$ 172,392	\$ 626,949	\$ 8,343,996
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -

2018-2019 Budget – Second Interim Update

Fund 14, 21, 25, 35 & 40

	Deferred Maintenance Fund 14	Building Fund Fund 21	Capital Facilities Fund 25	County School Facilities Fund 35	Special Reserve Fund for Capital Outlay Fund 40
REVENUES					
LCFF Sources	\$ 500,000				
State					
Local	\$ 17,446	\$ 668,350	\$ 1,037,457	\$ 144,806	\$ 898,891
Revenues	\$ 517,446	\$ 668,350	\$ 1,037,457	\$ 144,806	\$ 898,891
EXPENDITURES					
Salaries & Benefits		\$ 689,979			\$ 72,157
Supplies		\$ 63,942			
Services & Operating Expenses	\$ 413,143	\$ 39,194	\$ 60,473		\$ 33,262
Capital Outlay	\$ 1,687,906	\$ 41,405,843	\$ 6,968,968		\$ 808,086
Other Outgo & Transfers					\$ 675,145
Expenditures	\$ 2,101,049	\$ 42,198,958	\$ 7,029,441	\$ -	\$ 1,588,650
Other Sources (Uses)					
Net Inc/Dec in Fund Balance	\$ (1,583,603)	\$ (41,530,608)	\$ (5,991,984)	\$ 144,806	\$ (689,759)
Beginning Balance	\$ 1,683,881	\$ 58,553,735	\$ 6,814,846	\$ 16,164,501	\$ 2,191,776
Ending Balance	\$ 100,278	\$ 17,023,127	\$ 822,862	\$ 16,309,307	\$ 1,502,017
Restrictions/Commitments/Assignments					
Legally Rest./Assigned Ending Fund Balance	\$ 100,278	\$ 17,023,127	\$ 822,862	\$ 16,309,307	\$ 1,502,017
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -

Acronyms

AB	Assembly Bill	CPI	Consumer Price Index	LEA	Local Educational Agency
ACA	Affordable Care Act	CTE	Career Technical Education	LRE	Least Restrictive Environment
ADA	Average Daily Attendance	DOF	Department of Finance	MAA	Medi-Cal Administrative Activities
AP	Advanced Placement	DSA	Division of the State Architect	MOU	Memorandum of Understanding
API	Academic Performance Index	EC	Education Code	MTSS	Multi-Tiered Systems of Support
AYP	Adequate Yearly Progress	EL	English Learner	MYP	Multiyear Projection
BTSA	Beginning Teacher Support and Assessment	EPA	Education Protection Account	OPEB	Other Postemployment Benefits
CAASPP	California Assessment of Student Performance and Progress	ERAF	Education Revenue Augmentation Fund	OPSC	Office of Public School Construction
CALPADS	California Longitudinal Pupil Achievement Data System	ESL	English as a Second Language	P-1	First Principal (Apportionment)
CalPERS	California Public Employees Retirement System	ESSA	Every Student Succeeds Act	P-2	Second Principal (Apportionment)
CalSTRS	California State Teachers Retirement System	ESY	Extended School Year	PAR	Peer Assistance and Review
CALTIDES	California Longitudinal Teacher Integrated Data Education System	FAPE	Free and Appropriate Public Education	PD	Professional Development
CARS	Consolidated Application and Reporting System	FCMAT	Fiscal Crisis & Management Assistance Team	PI	Program Improvement
CASEMIS	California Special Education Management Information System	FERPA	Family Educational Rights and Privacy Act	PTA	Parent Teachers Association
CBA	Collective Bargaining Agreement	FRPM	Free and Reduced-Price Meals	RDA	Redevelopment Agency
CBEDS	California Basic Educational Data System	FTE	Full-Time Equivalent	SACS	Standardized Account Code Structure
CCSS	Common Core State Standards	GAAP	Generally Accepted Accounting Principles	SBE	State Board of Education
CDE	California Department of Education	GASB	Governmental Accounting Standards Board	SDC	Special Day Class
CELDT	California English Language Development Test	IEP	Individualized Education Program	SELPA	Special Education Local Plan Area
CNIPS	Child Nutrition Information Payment System	LAO	Legislative Analyst's Office	SPSA	Single Plan for Student Achievement
COE	County Office of Education	LCAP	Local Control and Accountability Plan	TK	Transitional Kindergarten
COLA	Cost-of-Living Adjustment	LCFF	Local Control Funding Formula	TRANS	Tax and Revenue Anticipation Notes
COP	Certificate of Participation			UPP	Unduplicated Pupil Percentage