

**2017-2018**

**Budget & LCAP Adoption Process**

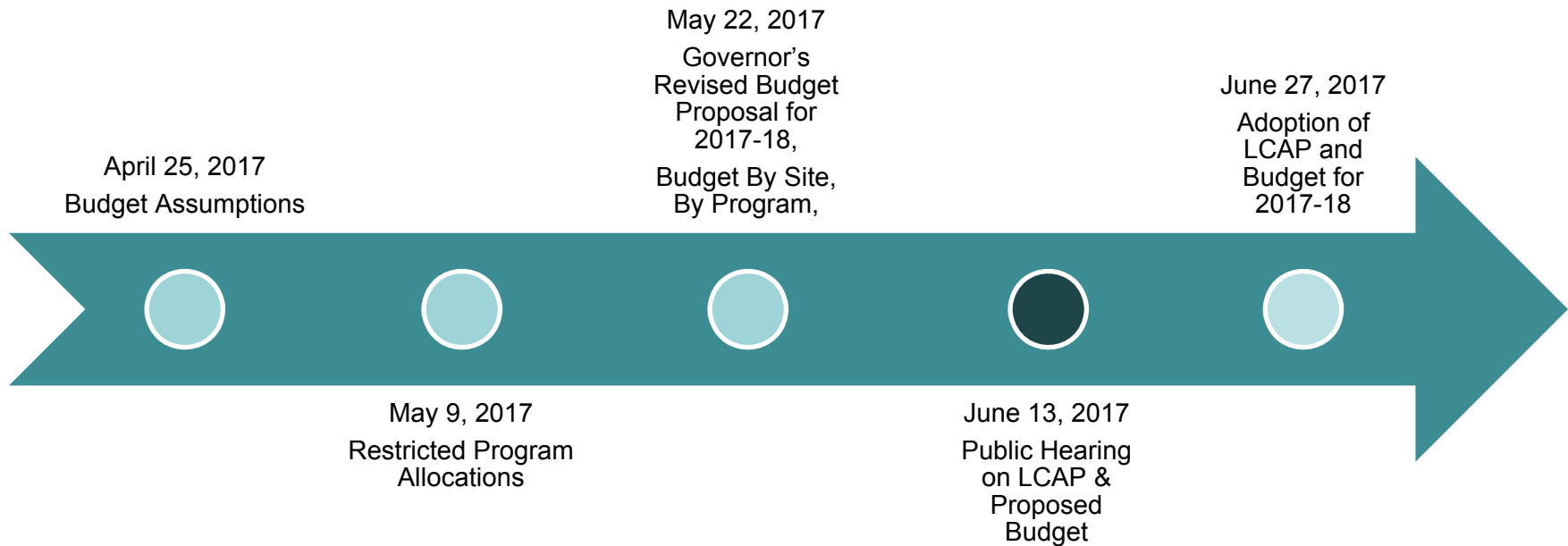
**Public Hearing on  
Proposed Budget**

**June 13, 2017**

# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal - Timeline

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# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal - Agenda

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- Background
- New items
- Budget assumptions
- 2017-2018 General Fund budget
- Measure A allocations
- Multi-year projections
- Additional materials
  - Other funds
  - Details of General Fund

# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal - Background

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- Per State Law AUSD's Board must adopt budget by June 30.
- Board must certify that the District's projected financial outlook for 2017-2018, 2018-2019, and 2019-2020 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

# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – New Items in 2016-17

Changes made to 2016-17 budget since the Second Interim budget update

- Lum Elementary move related expenditures - \$220K
- Textbooks are now part of the 2016-17 budget - \$1.5M

# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – New Items in 2017-18

Changes made to 2017-18 budget since the May 22, 2017 budget presentation

- \$190K to implement
  - CSEA 27 Salary Increase - 0.5% ongoing
  - CSEA 860 Salary Increase - 0.5% ongoing
  - CSEA 860 Job study implementation

# 2017-2018 Budget & LCAP Adoption Process

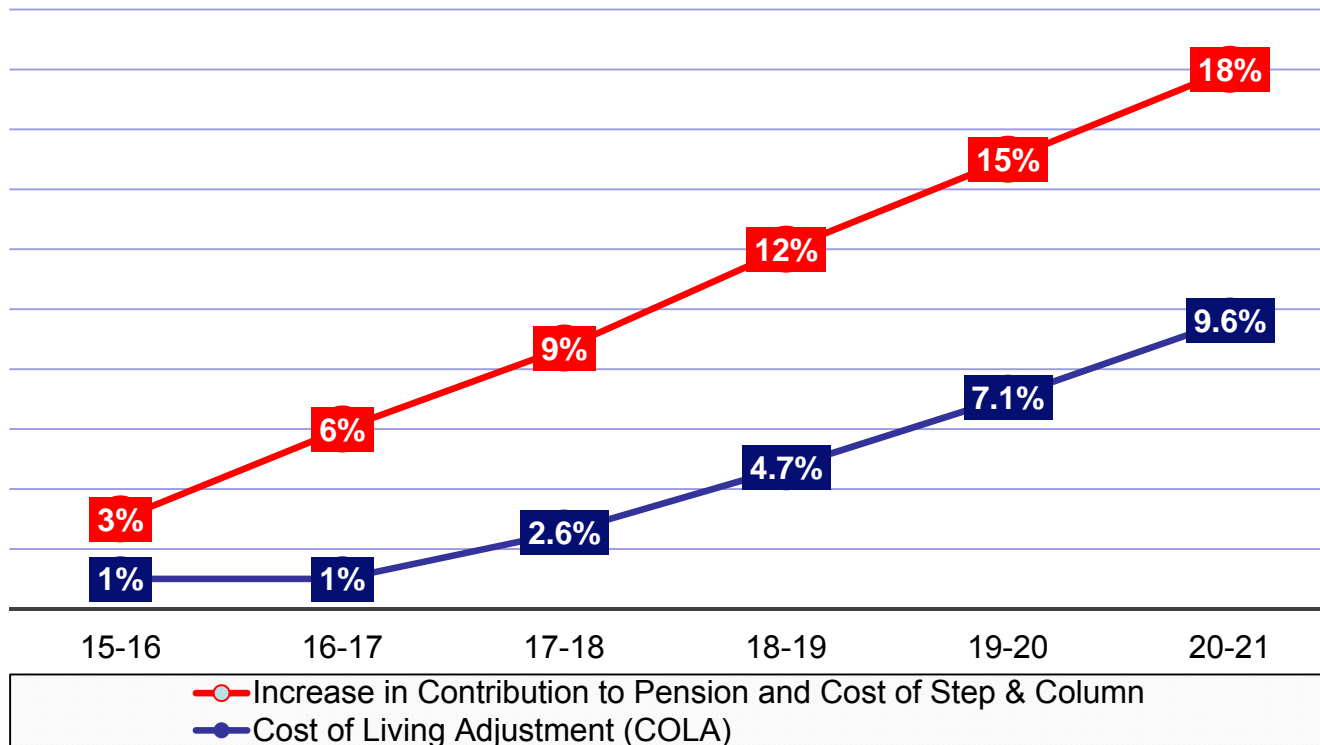
## Public Hearing of Budget Proposal - Assumptions

Categories	Source	2016-2017	2017-2018	2018-2019	2019-2020
District Enrollment	Projection	9,481	9,481	9,481	9,481
District Funded ADA-Actual/Projected	Projection	9,082	9,082	9,082	9,082
ADA as a Percentage of Total Enrollment	Projection	95.79%	95.79%	95.79%	95.79%
Unduplicated EL/FRM Count (Count)	CALPADS	3,308	3,308	3,308	3,308
Unduplicated EL/FRM Count (Percentage)	CALPADS	34.89%	34.89%	34.89%	34.89%
COLA	DOF	0.00%	1.56%	2.15%	2.35%
LCFF GAP Funding Percentage	DOF/SSC	55.03%	43.97%	71.53%	73.51%
District's contribution to:					
State Teacher's Retirement (STRS)	COE Advisory	12.58%	14.43%	16.28%	18.13%
Public Employee's Retirement (PERS)	COE Advisory	13.88%	15.530%	18.10%	20.80%
Teacher Contingency for Additional Enrollment (FTE)	Projection	3	3	3	3
I-20 Foreign Students	Projection	26	30	30	30

# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal - Assumptions

### Increase in Contribution to Pension Systems and Cost of Step & Column\*



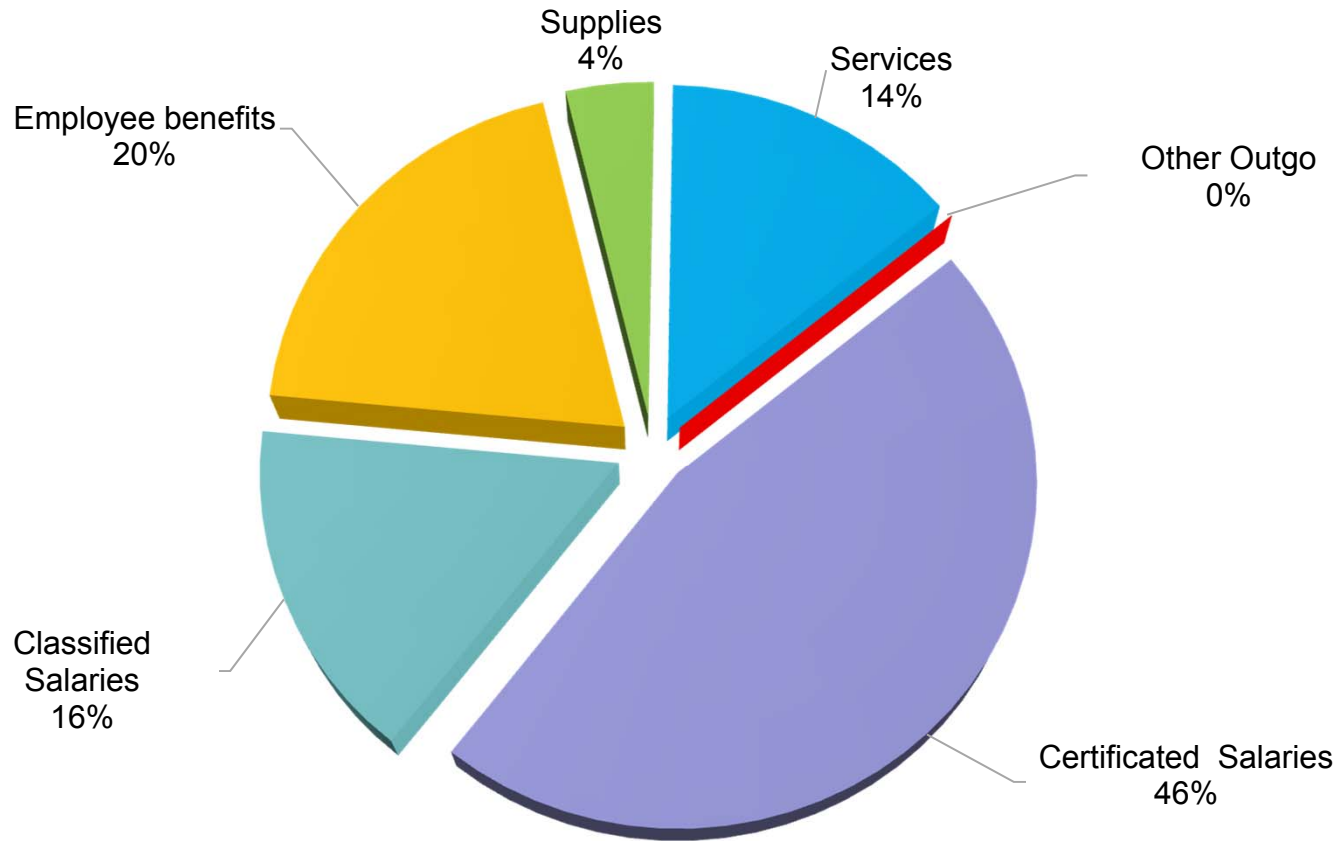
\*Annual compensation increase based on years of service and education



# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Expenditures

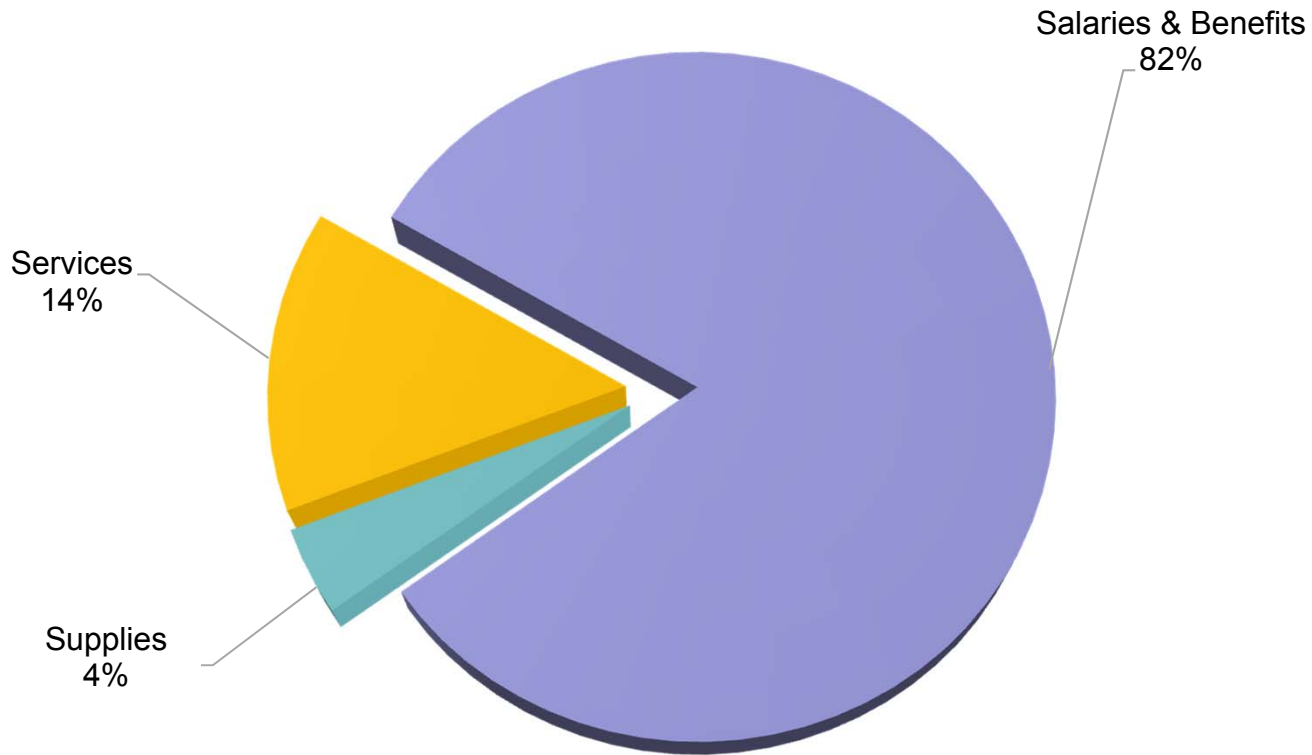
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# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Expenditures

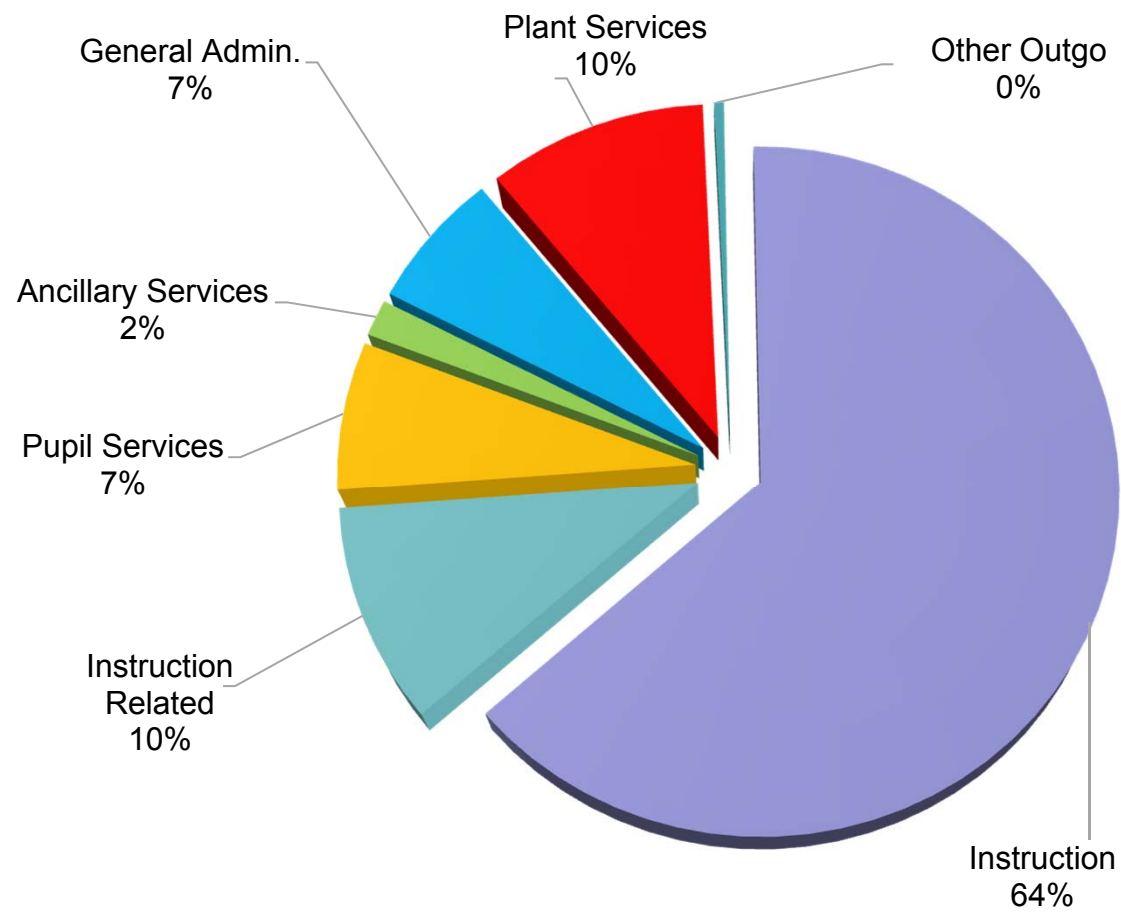
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# 2017-2018 Budget & LCAP Adoption Process

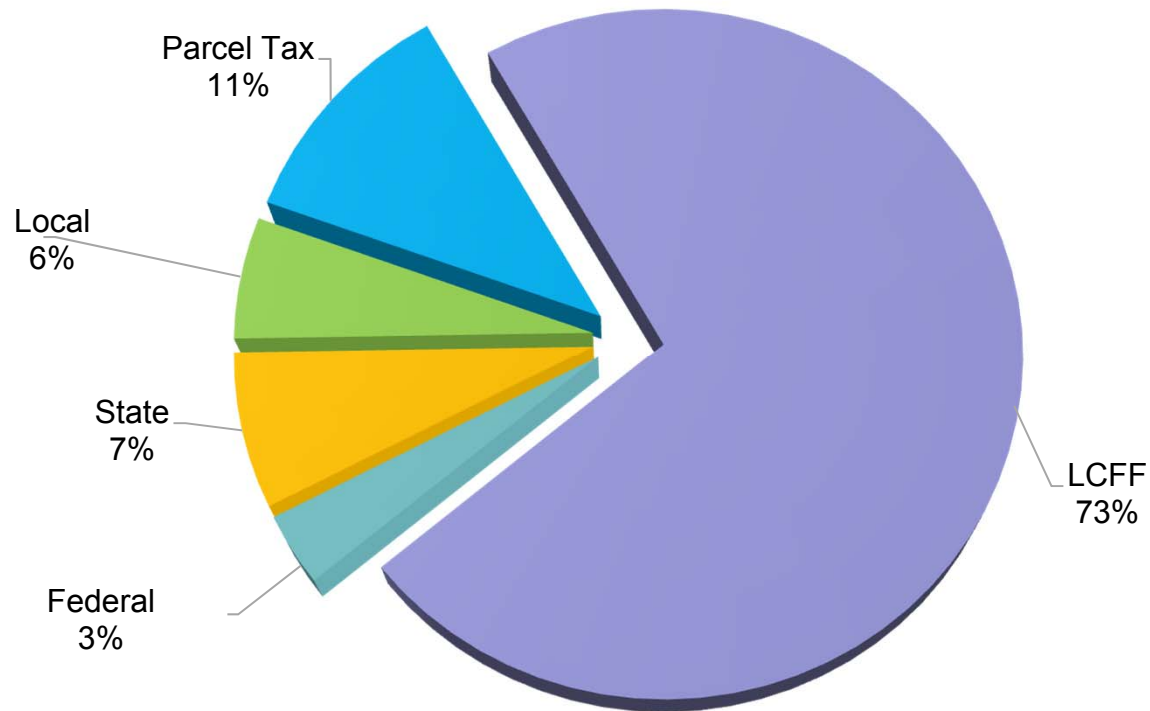
## Public Hearing of Budget Proposal – Expenditures

Major Operational Areas	
Instruction	Activities dealing directly with the interaction between teachers and students
Instruction Related	Library & Media teachers, School Administration, Teaching Staff Development
Pupil Services	Counselors, Psychologists, Specialized Special Ed. Services, Transportation, Health Services
Ancillary Services	Athletics, After School Services
General Admin.	Fiscal Services, Technology Services, Insurance, Human Resources, Legal, Superintendent
Plant Services	Utilities, Custodial Services, Maintenance Staff



# 2017-2018 Budget & LCAP Adoption Process Public Hearing of Budget Proposal – Revenue

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# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Proposed Budget

	Unrestricted		Restricted		Total General Fund
	Totally Unrestricted	LCFF Supplemental Grant	Restricted without Parcel Tax	Parcel Tax	
<b>REVENUES</b>					
LCFF Revenue	\$ 71,893,269	\$ 4,939,309	\$ 571,371	\$ -	\$ 77,403,949
Federal	\$ -	\$ -	\$ 3,630,328	\$ -	\$ 3,630,328
Other State	\$ 1,701,238	\$ -	\$ 6,183,254	\$ -	\$ 7,884,492
Other Local	\$ 1,584,865	\$ -	\$ 4,439,448	\$ -	\$ 6,024,313
Parcel Tax	\$ -	\$ -	\$ -	\$ 12,147,522	\$ 12,147,522
<b>Revenues</b>	<b>\$ 75,179,372</b>	<b>\$ 4,939,309</b>	<b>\$ 14,824,401</b>	<b>\$ 12,147,522</b>	<b>\$ 107,090,604</b>
<b>EXPENDITURES</b>					
Salaries & Benefits	\$ 50,015,917	\$ 4,052,898	\$ 24,992,378	\$ 11,352,368	\$ 90,413,561
Books/Supplies & Outlay	\$ 1,730,023	\$ 102,248	\$ 2,385,068	\$ 380,026	\$ 4,597,365
Services & Op. Expenses	\$ 8,745,593	\$ 784,163	\$ 5,785,934	\$ 55,000	\$ 15,370,690
Other Outgo & Transfers	\$ (1,610,015)	\$ -	\$ 1,559,281	\$ 360,128	\$ 309,394
<b>Expenditures</b>	<b>\$ 58,881,518</b>	<b>\$ 4,939,309</b>	<b>\$ 34,722,661</b>	<b>\$ 12,147,522</b>	<b>\$ 110,691,010</b>
Other Sources (Uses)	\$ (19,821,870)	\$ -	\$ 19,821,870	\$ -	\$ -
<b>Net Inc. (Dec) in Fund Bal.</b>	<b>\$ (3,524,016)</b>	<b>\$ -</b>	<b>\$ (76,390)</b>	<b>\$ -</b>	<b>\$ (3,600,406)</b>
<b>Beginning Balance</b>	<b>\$ 10,580,142</b>	<b>\$ -</b>	<b>\$ 1,283,056</b>	<b>\$ -</b>	<b>\$ 11,863,197</b>
<b>Ending Balance</b>	<b>\$ 7,056,126</b>	<b>\$ -</b>	<b>\$ 1,206,666</b>	<b>\$ -</b>	<b>\$ 8,262,791</b>

# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Measure A Allocations

Item #	Category	Measure A Allocation	%age Recommended for 2017-2018	Amount
1	Small class sizes	13-14%	14-15%	\$ 1,680,596
2	Neighborhood elementary schools	7-8%	7-8%	\$ 931,905
3	Secondary school choice, AP	7-8%	7-8%	\$ 843,275
4	Programs to close achievement gap	15-16%	16-17%	\$ 1,935,087
5	High school athletics	4%	4%	\$ 481,391
6	Enrichment programs	9-10%	9-10%	\$ 1,187,298
7	Attract and retain excellent teachers	25-26%	27-28%	\$ 3,226,745
8	Counseling & student support	6%	6%	\$ 757,621
9	Alameda charter students	3-4%	3-4%	\$ 360,128
10	Technology	5%	5%	\$ 600,213
11	Adult education	4%	0%	\$ -
	Accountability, fiscal transparency	1.5-2%	1.5%	\$ 143,263
	<b>Total</b>			<b>\$ 12,147,522</b>

# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Historical Data

	2014-2015 (Audited Actuals)	2015-2016 (Audited Actuals)	2016-2017 (Estimated Actuals)	2017-2018 (Proposed)	%age change over the period
<b>Revenue</b>	\$ 97,560,222	\$ 110,174,279	\$ 109,141,252	\$ 107,090,604	10%
<i>One Time Revenue</i>	\$ 600,000	\$ 4,800,000	\$ 1,900,000	\$ -	
<i>Transfer from Reserve Fund</i>		\$ 1,600,000			
<i>Transfer from Deferred Maintenance</i>			\$ 2,400,000	\$ 2,400,000	
<b>Expenditures</b>					
Certificated Salaries	\$ 45,588,020	\$ 48,722,345	\$ 50,449,852	\$ 51,103,108	12%
Classified Salaries	\$ 15,295,697	\$ 16,561,012	\$ 17,334,448	\$ 17,560,244	15%
Employee Benefits	\$ 16,161,822	\$ 18,730,114	\$ 20,296,683	\$ 21,750,209	35%
Books/Supplies	\$ 3,096,349	\$ 3,933,931	\$ 8,449,614	\$ 3,937,365	27%
Services & Operating Exp.	\$ 13,683,121	\$ 14,760,242	\$ 16,682,120	\$ 15,370,690	12%
Capital Outlay	\$ 1,501,566	\$ 3,774,009	\$ 1,573,081	\$ 660,000	-56%
Other Outgo & Transfers	\$ 373,885	\$ 352,182	\$ 393,664	\$ 309,394	-17%
<b>Total</b>	<b>\$ 95,700,460</b>	<b>\$ 106,833,834</b>	<b>\$ 115,179,463</b>	<b>\$ 110,691,010</b>	<b>16%</b>

# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – MYP Unrst. Gen. Fund

Line		2017-2018	2018-2019	2019-2020
		Proposed Budget	Projected	Projected
A	<b>Beginning Balance, July 1</b>	\$ 10,580,142	\$ 7,056,126	\$ 463,265
B1	Revenues	\$ 77,712,377	\$ 79,386,913	\$ 82,253,384
B2	Transfer from Deferred Maintenance	\$ 2,406,304		
C1	Expenditures	\$ 63,820,827	\$ 65,808,358	\$ 67,609,271
C2	Contribution to Restricted Programs	\$ 19,821,870	\$ 21,371,416	\$ 22,556,226
D	<b>Strategic Budget Cuts</b>		<b>\$ (1,200,000)</b>	<b>\$ (8,000,000)</b>
E = B-C-D	<b>Surplus (Deficit)</b>	<b>\$ (3,524,016)</b>	<b>\$ (6,592,861)</b>	<b>\$ 87,887</b>
F = A+E	<b>Ending Balance</b>	<b>\$ 7,056,126</b>	<b>\$ 463,265</b>	<b>\$ 551,152</b>
G	Assignments/Commitments	\$ 382,167	\$ 382,167	\$ 382,167
H = F-G	<b>Unassigned/Unappropriated Ending Fund Balance</b>	<b>\$ 6,673,959</b>	<b>\$ 81,098</b>	<b>\$ 168,985</b>



# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Components of EFB\*

Description	2016-2017	2017-2018	2018-2019	2019-2020
<b>Ending Fund Balance</b>	<b>\$ 10,580,142</b>	<b>\$ 7,056,126</b>	<b>\$ (736,734)</b>	<b>\$ (8,648,848)</b>
<b>Components of Ending Fund Balance</b>				
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
MAA Set-aside	\$ 60,128			
Open Purchase Orders				
Additional LCFF Supplemental Funds	\$ 332,167	\$ 332,167	\$ 332,167	\$ 332,167
<b>Total - Components</b>	<b>\$ 442,295</b>	<b>\$ 382,167</b>	<b>\$ 382,167</b>	<b>\$ 382,167</b>
<b>Net Unassigned Ending Fund Balance</b>	<b>\$ 10,137,847</b>	<b>\$ 6,673,959</b>	<b>\$ (1,118,901)</b>	<b>\$ (9,031,015)</b>

\*Also known as set-asides

# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal - Reserves

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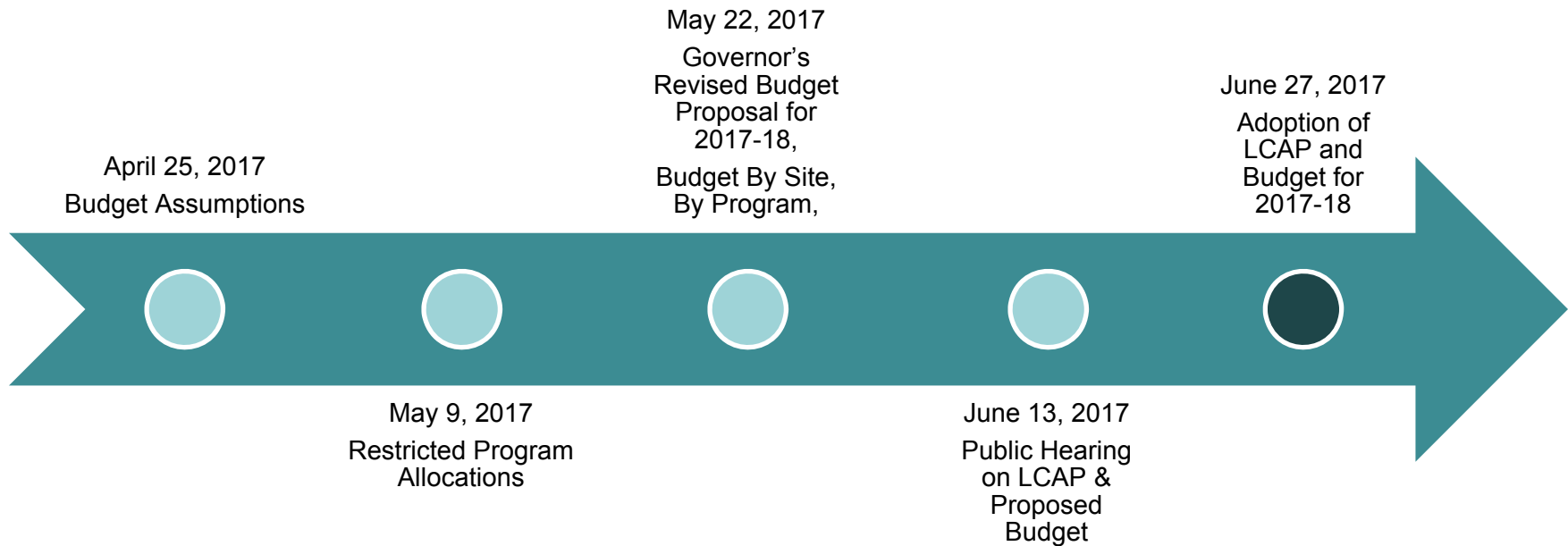
As required by Senate Bill (SB) 858, the Alameda Unified School District has determined:

- Fund 17: Minimum reserve level, required by law, is \$3,400,000.
- Fund 17: Additional committed reserves, equal to three weeks payroll, of \$4,702,149, per Board Policy 3100. (Approximately \$680K short of three weeks payroll target)
- Fund 1: The amount of assigned and unassigned ending fund balance that exceeds the minimum reserve is \$10,580,142.
- Greater than minimum reserves are required in 2017-18 to fund items listed in the Components of Ending Fund Balance slide and to keep the District solvent in 2018-19 and 2019-20.

# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal - Timeline

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# 2017-2018 Budget & LCAP Adoption Process Public Hearing of Budget Proposal

## ADDITIONAL MATERIALS

# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Unrestricted Details

	2017-2018	2018-2019	2018-2020
<b>REVENUES</b>			
LCFF	\$ 76,832,578	\$ 76,438,224	\$ 79,304,695
Federal			
Other State	\$ 1,701,238	\$ 1,363,824	\$ 1,363,824
Other Local	\$ 1,584,865	\$ 1,584,865	\$ 1,584,865
<b>Revenues</b>	<b>\$ 80,118,681</b>	<b>\$ 79,386,913</b>	<b>\$ 82,253,384</b>
<b>EXPENDITURES</b>			
Salaries & Benefits	\$ 54,068,815	\$ 56,162,340	\$ 57,641,331
Books/Supplies & Outlay	\$ 1,832,271	\$ 1,422,277	\$ 1,462,954
Services & Operating Expenses	\$ 9,529,756	\$ 9,833,755	\$ 10,115,001
Other Outgo & Transfers	\$ (1,610,015)	\$ (1,610,015)	\$ (1,610,015)
<b>Strategic Budget Reduction</b>		<b>\$ (1,200,000)</b>	<b>\$ (8,000,000)</b>
<b>Expenditures</b>	<b>\$ 63,820,827</b>	<b>\$ 64,608,357</b>	<b>\$ 59,609,271</b>
Other Sources (Uses)	\$ (19,821,870)	\$ (21,371,416)	\$ (22,556,226)
Net Inc/Dec in Fund Balance	\$ (3,524,016)	\$ (6,592,860)	\$ 87,887
<b>Beginning Balance</b>	<b>\$ 10,580,142</b>	<b>\$ 7,056,126</b>	<b>\$ 463,266</b>
<b>Ending Balance</b>	<b>\$ 7,056,126</b>	<b>\$ 463,266</b>	<b>\$ 551,153</b>
<b>Restrictions/Commitments/Assignments</b>			
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
Assigned Balances	\$ 332,167	\$ 332,167	\$ 332,167
<b>Unassigned/Unappropriated EFB</b>	<b>\$ 6,673,959</b>	<b>\$ 81,099</b>	<b>\$ 168,986</b>

# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Restricted Details

	2017-2018	2018-2019	2019-2020
<b>REVENUES</b>			
LCFF transfers from Unrestricted	\$ 571,371	\$ 571,371	\$ 571,371
Federal	\$ 3,630,328	\$ 3,718,182	\$ 3,718,182
Other State	\$ 6,183,254	\$ 6,205,514	\$ 6,205,514
Other Local	\$ 4,439,448	\$ 4,439,448	\$ 4,439,448
Parcel Tax	\$ 12,147,522	\$ 12,147,522	\$ 12,147,522
<b>Revenues</b>	<b>\$ 26,971,923</b>	<b>\$ 27,082,037</b>	<b>\$ 27,082,037</b>
<b>EXPENDITURES</b>			
Salaries & Benefits	\$ 36,344,746	\$ 37,646,510	\$ 38,568,431
Books/Supplies & Outlay	\$ 2,765,094	\$ 2,839,703	\$ 2,910,705
Services & Operating Expenses	\$ 5,840,934	\$ 6,027,260	\$ 6,199,639
Other Outgo & Transfers	\$ 1,919,409	\$ 1,919,409	\$ 1,919,409
<b>Expenditures</b>	<b>\$ 46,870,183</b>	<b>\$ 48,432,882</b>	<b>\$ 49,598,184</b>
Other Sources (Uses)	\$ 19,821,870	\$ 21,371,416	\$ 22,556,226
Net Inc/Dec in Fund Balance	\$ (76,390)	\$ 20,571	\$ 40,079
<b>Beginning Balance</b>	<b>\$ 1,283,056</b>	<b>\$ 1,206,666</b>	<b>\$ 1,227,237</b>
<b>Legally Restricted Fund Balance*</b>	<b>\$ 1,206,666</b>	<b>\$ 1,227,237</b>	<b>\$ 1,267,316</b>
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Combined Details

	2017-2018	2018-2019	2019-2020
<b>REVENUES</b>			
LCFF	\$ 77,403,949	\$ 77,009,595	\$ 79,876,066
Federal	\$ 3,630,328	\$ 3,718,182	\$ 3,718,182
Other State	\$ 7,884,492	\$ 7,569,338	\$ 7,569,338
Other Local	\$ 18,171,835	\$ 18,171,835	\$ 18,171,835
Parcel Tax			
<b>Revenues</b>	<b>\$ 107,090,604</b>	<b>\$ 106,468,950</b>	<b>\$ 109,335,421</b>
<b>EXPENDITURES</b>			
Salaries & Benefits	\$ 90,413,561	\$ 93,808,850	\$ 96,209,762
Books/Supplies & Outlay	\$ 4,597,365	\$ 4,261,980	\$ 4,373,659
Services & Operating Expenses	\$ 15,370,690	\$ 15,861,015	\$ 16,314,640
Other Outgo & Transfers	\$ 309,394	\$ 309,394	\$ 309,394
<b>Strategic Budget Reduction</b>		<b>\$ (1,200,000)</b>	<b>\$ (8,000,000)</b>
<b>Expenditures</b>	<b>\$ 110,691,010</b>	<b>\$ 113,041,239</b>	<b>\$ 109,207,455</b>
Other Sources (Uses)	\$ -	\$ -	\$ -
Net Inc/Dec in Fund Balance	\$ (3,600,406)	\$ (6,572,289)	\$ 127,966
<b>Beginning Balance</b>	<b>\$ 11,863,197</b>	<b>\$ 8,262,791</b>	<b>\$ 1,690,502</b>
<b>Ending Balance</b>	<b>\$ 8,262,791</b>	<b>\$ 1,690,502</b>	<b>\$ 1,818,468</b>
<b>Restrictions/Commitments/Assignments</b>			
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
<b>Unassigned/Unappropriated</b>	<b>\$ 8,212,791</b>	<b>\$ 1,640,502</b>	<b>\$ 1,768,468</b>

# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Other Funds

	Adult Education Fund 11	Child Development Fund 12	Child Nutrition Fund 13
<b>REVENUES</b>			
Federal	\$ 313,512	\$ 335,751	\$ 1,840,850
State	\$ 871,967	\$ 1,235,143	\$ 89,000
Local	\$ 915	\$ 356,486	\$ 1,076,842
<b>Revenues</b>	<b>\$ 1,186,394</b>	<b>\$ 1,927,380</b>	<b>\$ 3,006,692</b>
<b>EXPENDITURES</b>			
Salaries & Benefits	\$ 1,011,158	\$ 1,717,562	\$ 1,778,053
Supplies	\$ 100,033	\$ 99,159	\$ 1,056,815
Services & Operating Expenses	\$ 27,827	\$ 14,933	\$ 21,858
Capital Outlay	\$ 33,608		
Other Outgo & Transfers	\$ 13,768	\$ 95,726	\$ 149,966
<b>Expenditures</b>	<b>\$ 1,186,394</b>	<b>\$ 1,927,380</b>	<b>\$ 3,006,692</b>
Other Sources (Uses)	\$ -		
Net Inc/Dec in Fund Balance	\$ -	\$ -	\$ -
<b>Beginning Balance</b>	<b>\$ 132,428</b>	<b>\$ 105,907</b>	<b>\$ 473,318</b>
<b>Ending Balance</b>	<b>\$ 132,428</b>	<b>\$ 105,907</b>	<b>\$ 473,318</b>
<b>Restrictions/Commitments/Assignments</b>			
Legally Restricted Ending Fund Balance	\$ 132,428	\$ 105,907	\$ 473,318
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Facilities Funds

	Deferred Maintenance	Building	Capital Facilities	Special Reserve Capital Outlay
	Fund 14	Fund 21	Fund 25	Fund 40
<b>REVENUES</b>				
LCFF Sources	\$ 500,000			
State				
Local	\$ 4,000	\$ 200,000	\$ 425,000	\$ 149,780
Parcel Tax				
<b>Revenues</b>	<b>\$ 504,000</b>	<b>\$ 200,000</b>	<b>\$ 425,000</b>	<b>\$ 149,780</b>
<b>EXPENDITURES</b>				
Salaries & Benefits		\$ 445,206		\$ 72,674
Supplies				
Services & Operating Exp.				\$ 600,000
Capital Outlay	\$ 504,000	\$ 45,000,000		
Other Outgo & Transfers			\$ -	
<b>Expenditures</b>	<b>\$ 504,000</b>	<b>\$ 45,445,206</b>	<b>\$ -</b>	<b>\$ 672,674</b>
Other Sources (Uses)		\$ 27,000,000.00		
Net Inc/Dec in Fund Balance	\$ -	\$ (18,245,206)	\$ 425,000	\$ (522,894)
<b>Beginning Balance</b>	<b>\$ 1,264,723</b>	<b>\$ 27,215,478</b>	<b>\$ 5,715,806</b>	<b>\$ 825,202</b>
<b>Ending Balance</b>	<b>\$ 1,264,723</b>	<b>\$ 8,970,272</b>	<b>\$ 6,140,806</b>	<b>\$ 302,308</b>
<b>Restrictions/Commitments/Assignments</b>				
Facilities Related Projects	\$ 1,264,723	\$ 8,970,272	\$ 6,140,806	\$ 302,308
COP Loan Repayment			\$ -	
District Office Rental Reserve				
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Acronyms

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