

**2018-2019**

**Budget & LCAP Adoption Process**

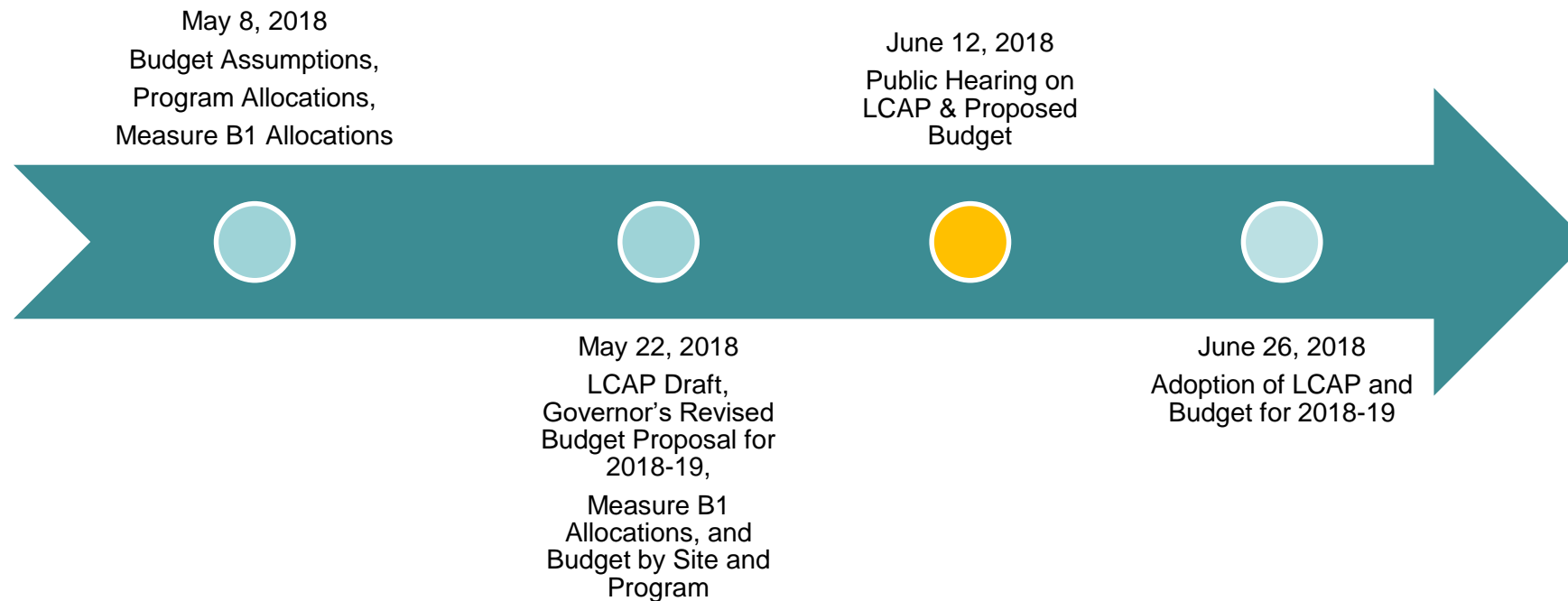
**Public Hearing on  
Proposed Budget**

**June 12, 2018**

# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal - Timeline

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# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal - Agenda

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- Background
- New items
- Budget assumptions
- 2018-2019 General Fund budget
- Multi-year projections
- Additional materials
  - Other funds
  - Details of General Fund

# 2018-2019 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 2018-2019, 2019-2020, and 2020-2021 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 & LCAP Adoption Process

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

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Changes made to 2017-18 budget since the Second Interim budget update

- Purchasing freeze
  - This will ensure that funds carved out for potential salary increases are available if Board approved budget reductions do not provide the desired results
- Salary set asides\*
  - 0.5% for AEA members, retroactive to July 1, 2017, to close 2015-2017 contract
  - 0.5% for Unrepresented employees, retroactive to July 1, 2017
  - 1.0% one-time payment to all employees

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\*Pending Board approval

# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – New Items in 2018-19

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- Budget cuts approved by the Board of Education on April 10, 2018 for 2018-19 are part of the budget
- Budget cuts approved by the Board of Education on April 10, 2018 for 2019-20 are part of the Multiyear Projections
  - Elimination of Full Day Kindergarten
  - Increase to 32:1 in grades 4 & 5 at Maya Lin Elementary is part of the Multiyear Projections

# 2018-2019 Budget & LCAP Adoption Process

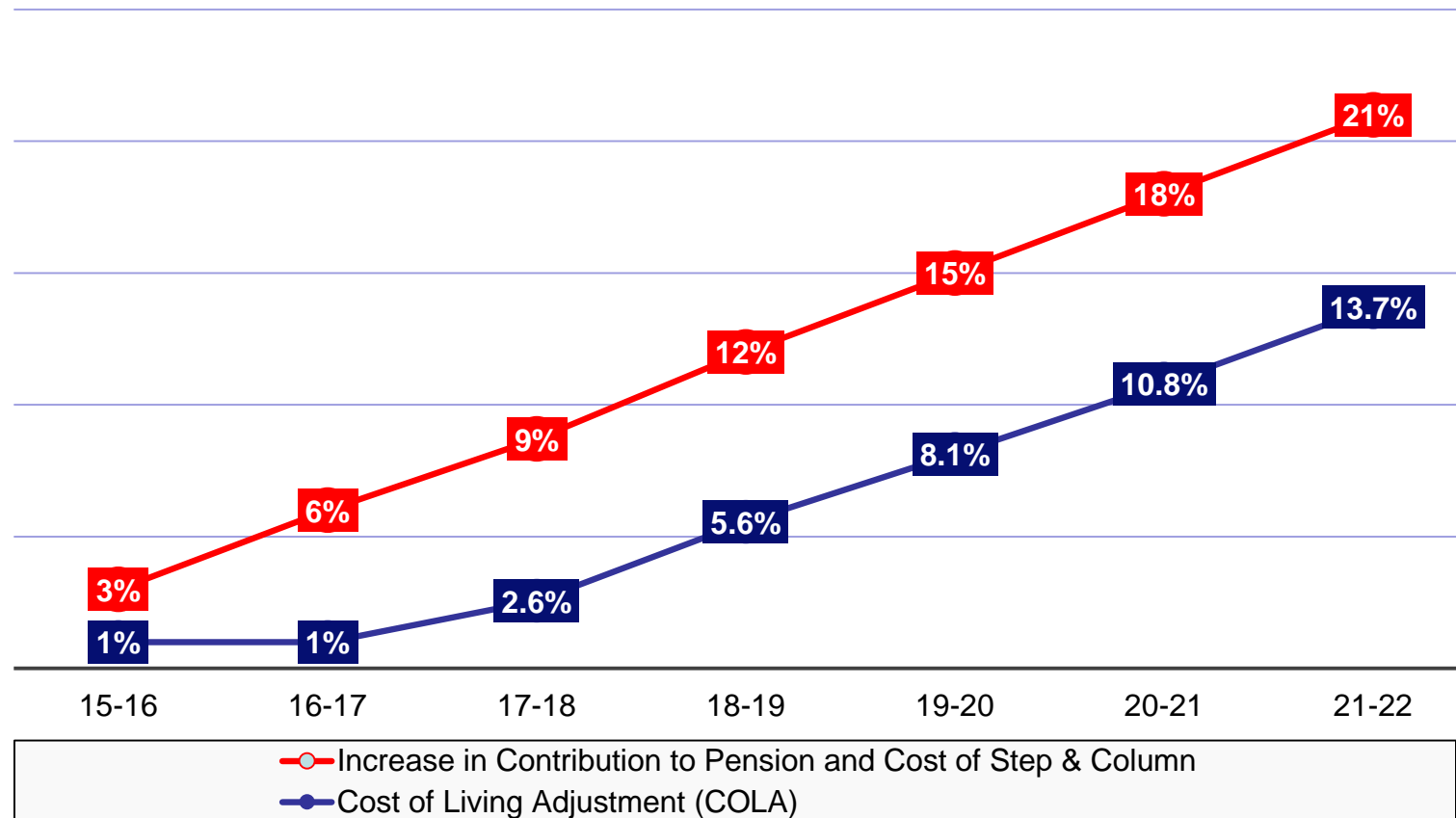
## Public Hearing of Budget Proposal - Assumptions

Categories	Source	2018-19	2019-20	2020-21
District Enrollment	CALPADS	9,500	9,500	9,500
District Funded ADA-Actual/Projected	Projection	9,072	9,072	9,072
ADA as a Percentage of Total Enrollment	Projection	95.49%	95.49%	95.49%
Unduplicated EL/FRM Count	CALPADS	3,396	3,362	3,329
Unduplicated EL/FRM Percentage	CALPADS	35.7%	35.4%	35.0%
COLA	DOF	3.00%/2.71%	2.57%	2.67%
LCFF GAP Funding Percentage	DOF	100.00%	100.00%	100.00%
Mandate Reimbursement - One Time	COE Advisory	\$ 3,129,840	\$ -	\$ -
State Teachers Retirement System	COE Advisory	16.28%	18.13%	19.10%
Public Employee Retirement System	COE Advisory	18.06%	20.80%	23.50%
Additional Teacher FTE Contingency	Projection	3	3	3
I-20 Foreign Students	Projection	15	15	15

# 2017-2018 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal - Assumptions

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



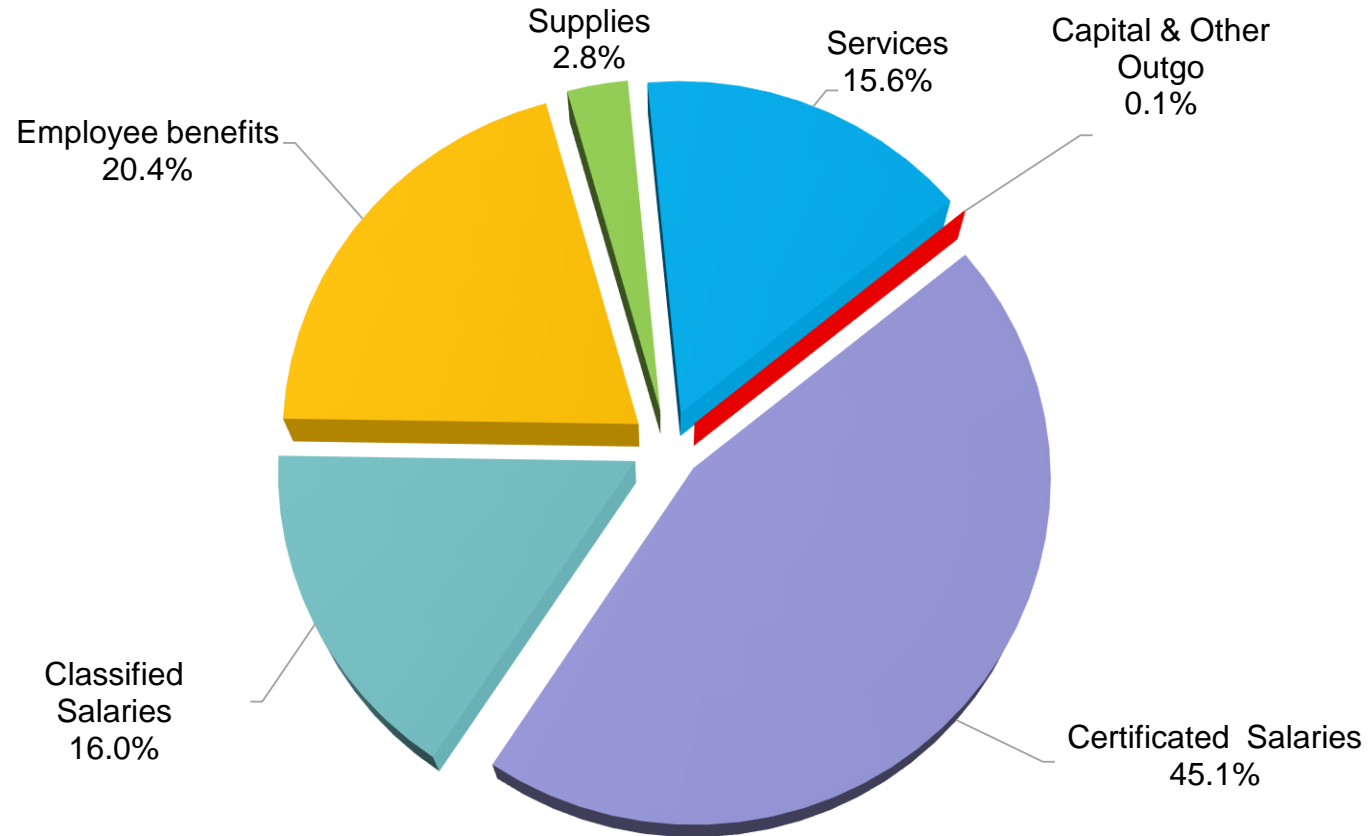
\*Annual compensation increase based on years of service and education



# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – General Fund Expenditures

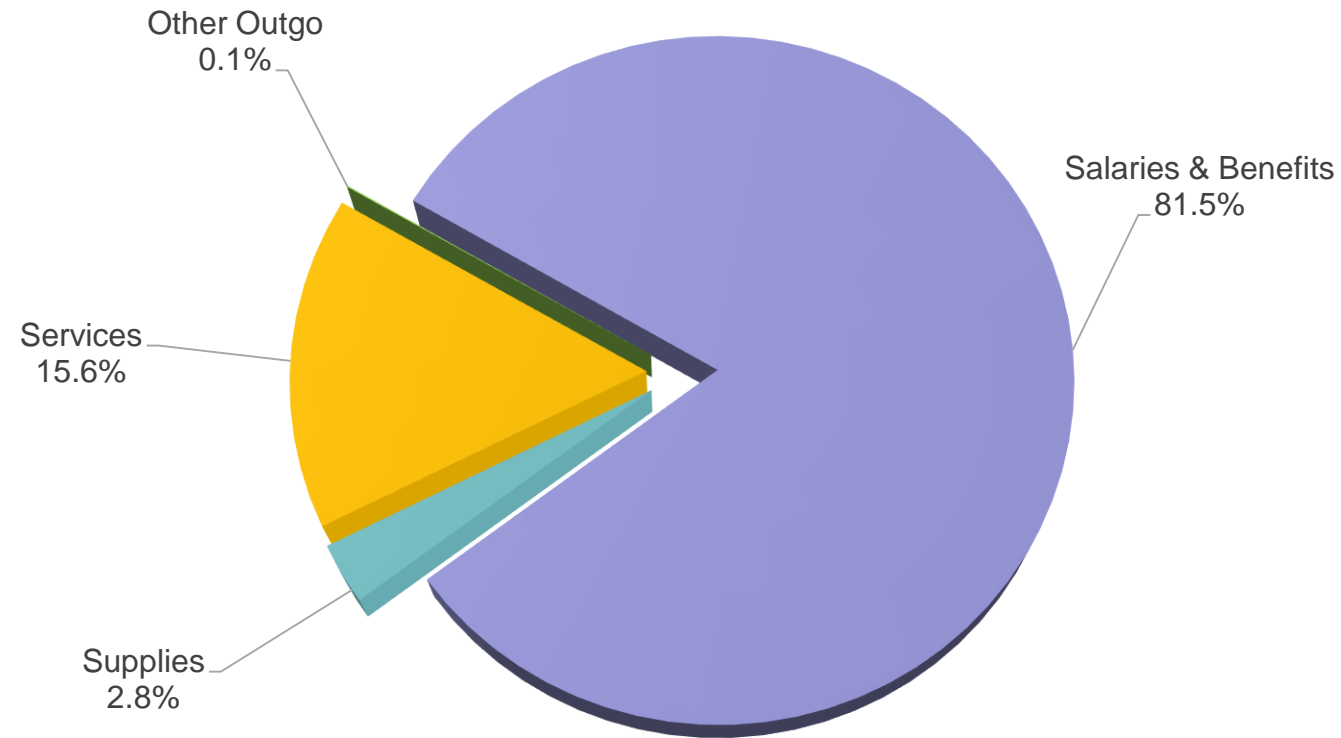
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# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – General Fund Expenditures

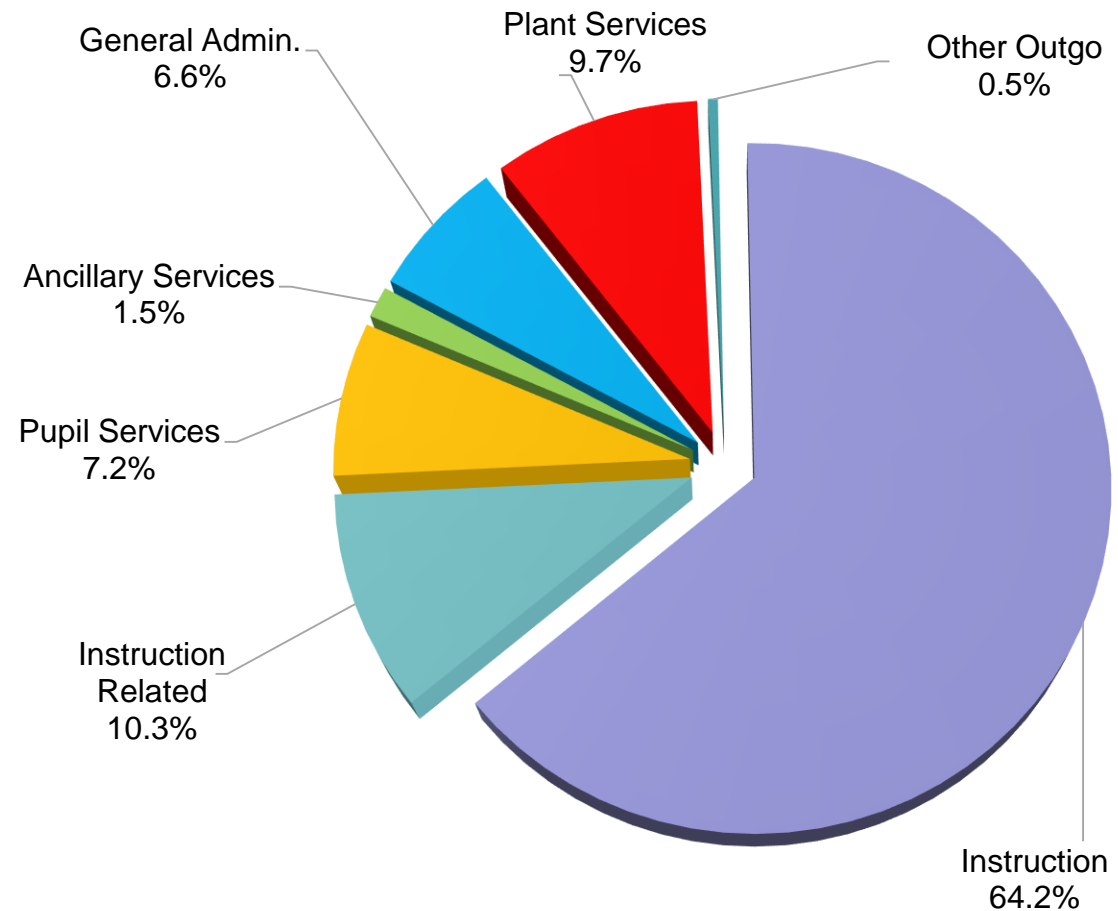
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# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Expenditures

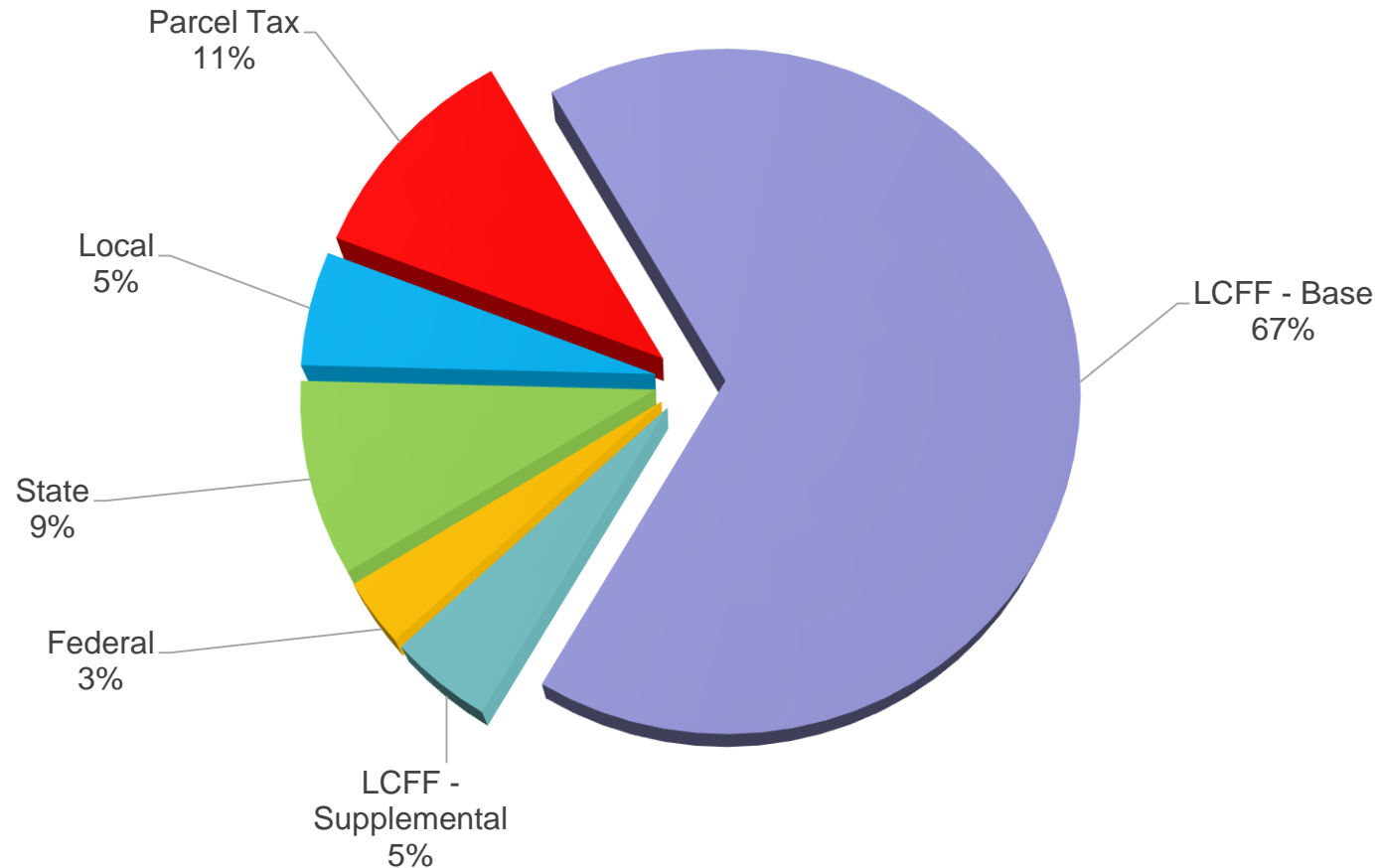
Major Operational Areas	
Instruction	Activities dealing directly with the interaction between teachers and students
Instruction Related	Library & Media teachers, School Administration, Teaching Staff Development
Pupil Services	Counselors, Psychologists, Specialized Special Ed. Services, Transportation, 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



# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Revenue

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# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Proposed Budget

	Unrestricted			Restricted	Total
	Totally Unrestricted	LCFF Supplemental Grant	Parcel Tax	Restricted	General Fund
<b>REVENUES</b>					
LCFF Revenue	\$ 75,784,991	\$ 5,362,640	\$ -	\$ 624,058	\$ 81,771,689
Federal	\$ -	\$ -	\$ -	\$ 3,611,659	\$ 3,611,659
Other State	\$ 4,878,797	\$ -	\$ -	\$ 5,665,921	\$ 10,544,718
Other Local	\$ 1,443,777	\$ -	\$ 12,428,449	\$ 4,786,938	\$ 18,659,164
<b>Revenues</b>	<b>\$ 82,107,565</b>	<b>\$ 5,362,640</b>	<b>\$ 12,428,449</b>	<b>\$ 14,688,576</b>	<b>\$ 114,587,230</b>
<b>EXPENDITURES</b>					
Salaries & Benefits	\$ 48,485,904	\$ 3,980,365	\$ 11,621,321	\$ 24,757,971	\$ 88,845,561
Books/Supplies & Outlay	\$ 1,234,933	\$ 162,990	\$ 399,000	\$ 1,737,396	\$ 3,534,319
Services & Op. Expenses	\$ 8,752,088	\$ 950,124	\$ 40,000	\$ 7,270,540	\$ 17,012,752
Other Outgo & Transfers	\$ (1,809,110)	\$ 269,161	\$ 368,128	\$ 1,420,493	\$ 248,672
<b>Expenditures</b>	<b>\$ 56,663,815</b>	<b>\$ 5,362,640</b>	<b>\$ 12,428,449</b>	<b>\$ 35,186,400</b>	<b>\$ 109,641,304</b>
Other Sources (Uses)	\$ (20,497,824)	\$ -	\$ -	\$ 20,497,824	\$ -
<b>Net Inc. (Dec) in Fund Bal.</b>	<b>\$ 4,945,926</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,945,926</b>
<b>Beginning Balance</b>	<b>\$ 11,813,298</b>	<b>\$ 712,946</b>	<b>\$ -</b>	<b>\$ 1,283,751</b>	<b>\$ 13,809,996</b>
<b>Ending Balance</b>	<b>\$ 16,759,224</b>	<b>\$ 712,946</b>	<b>\$ -</b>	<b>\$ 1,283,751</b>	<b>\$ 18,755,922</b>

# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Historical Data

	2014-2015 (Audited Actuals)	2015-2016 (Audited Actuals)	2016-2017 (Audited Actuals)	2017-2018 (Estimated Actuals)	2018-2019 (Proposed)	%age change over the period
<b>Revenue</b>	\$ 97,560,222	\$ 110,174,279	\$ 108,006,467	\$ 113,023,375	\$ 114,587,230	17%
<i>One Time Revenue</i>	\$ 600,000	\$ 4,800,000	\$ 1,900,000	\$ 1,337,993	\$ 3,129,840	
<i>Transfer from Reserve Fund</i>		\$ 1,600,000				
<i>Deferment of Deferred Maintenance</i>			\$ 2,400,000	\$ 2,500,000	\$ 2,500,000	
<b>Expenditures</b>						
Certificated Salaries	\$ 45,588,020	\$ 48,722,345	\$ 49,828,463	\$ 49,734,590	\$ 49,160,874	8%
Classified Salaries	\$ 15,295,697	\$ 16,561,012	\$ 17,004,804	\$ 17,435,327	\$ 17,407,928	14%
Employee Benefits	\$ 16,161,822	\$ 18,730,114	\$ 18,867,598	\$ 21,411,856	\$ 22,276,759	38%
Books/Supplies	\$ 3,096,349	\$ 3,933,931	\$ 4,891,190	\$ 7,386,370	\$ 3,188,756	3%
Services & Operating Exp.	\$ 13,683,121	\$ 14,760,242	\$ 15,760,733	\$ 19,520,475	\$ 17,012,752	24%
Capital Outlay	\$ 1,501,566	\$ 3,774,009	\$ 1,189,992	\$ 1,395,295	\$ 345,563	-77%
Other Outgo & Transfers	\$ 373,885	\$ 352,182	\$ 351,688	\$ 342,373	\$ 248,672	-33%
<b>Total</b>	<b>\$ 95,700,460</b>	<b>\$ 106,833,834</b>	<b>\$ 107,894,469</b>	<b>\$ 117,226,286</b>	<b>\$ 109,641,304</b>	<b>15%</b>

# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – MYP Unrestricted General Fund

Line		2018-2019	2019-2020	2020-2021
		Proposed Budget	Projected	Projected
A	<b>Beginning Balance, July 1</b>	\$ 12,526,244	\$ 17,472,170	\$ 18,486,935
B	Revenues	\$ 99,898,654	\$ 99,178,770	\$ 99,491,135
C1	Expenditures	\$ 74,454,904	\$ 76,784,396	\$ 78,565,346
C2	Contribution to Restricted Programs	\$ 20,497,824	\$ 21,379,609	\$ 22,176,628
D = B-C	Surplus (Deficit)	\$ 4,945,926	\$ 1,014,765	\$ (1,250,839)
E = A+D	Ending Balance	\$ 17,472,170	\$ 18,486,935	\$ 17,236,096
F	Assignments/Commitments	\$ 8,913,858	\$ 12,930,757	\$ 17,066,156
G = E-F	<b>Unassigned/Unappropriated Ending Fund Balance</b>	<b>\$ 8,558,312</b>	<b>\$ 5,556,178</b>	<b>\$ 169,940</b>

# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Components of Ending Fund Balance

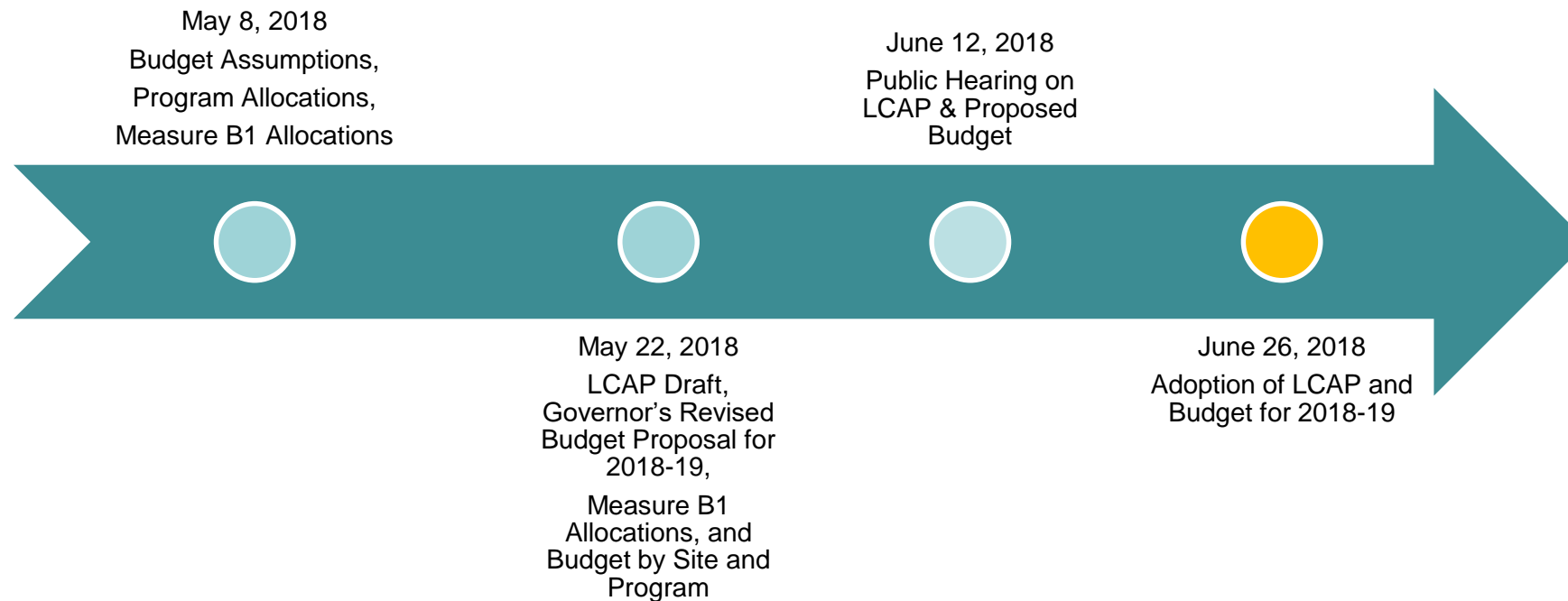
Description	2017-2018	2018-2019	2019-2020	2020-2021
<b>Ending Fund Balance</b>	<b>\$ 12,526,245</b>	<b>\$ 17,472,171</b>	<b>\$ 18,486,935</b>	<b>\$ 17,236,096</b>
<b>Components of Ending Fund Balance</b>				
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Salary Set Aside for 2017-18 (Pending BOE approval on 6-12-18)	\$ 1,069,728	\$ 1,069,728	\$ 1,069,728	\$ 1,069,728
MAA Set Aside	\$ 37,680	\$ 37,680	\$ 37,680	\$ 37,680
One-time Mandate Reimbursement		\$ 3,129,840	\$ 3,129,840	\$ 3,129,840
Salary Set Aside Starting 7-1-18 (Pending BOE approval on 6-12-18)		\$ 332,790	\$ 675,421	\$ 1,028,161
Salary Set Aside - Pending Offer		\$ 3,580,874	\$ 7,255,142	\$ 11,037,801
LCFF Supplemental Carryover	\$ 712,946	\$ 712,946	\$ 712,946	\$ 712,946
<b>Total - Components</b>	<b>\$ 1,870,354</b>	<b>\$ 8,913,858</b>	<b>\$ 12,930,757</b>	<b>\$ 17,066,156</b>
<b>Net Unassigned Ending Fund Balance</b>	<b>\$ 10,655,891</b>	<b>\$ 8,558,313</b>	<b>\$ 5,556,178</b>	<b>\$ 169,940</b>



# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal - Timeline

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**2018-2019 Budget & LCAP Adoption Process  
Public Hearing of Budget Proposal**

**ADDITIONAL MATERIALS**

# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Unrestricted Details

	2018-2019	2018-2020	2020-2021
<b><u>REVENUES</u></b>			
LCFF	\$ 81,147,631	\$ 83,112,247	\$ 83,424,612
Federal			
Other State	\$ 4,878,797	\$ 2,194,297	\$ 2,194,297
Other Local	\$ 13,872,226	\$ 13,872,226	\$ 13,872,226
<b>Revenues</b>	<b>\$ 99,898,654</b>	<b>\$ 99,178,770</b>	<b>\$ 99,491,135</b>
<b><u>EXPENDITURES</u></b>			
Salaries & Benefits	\$ 64,087,590	\$ 66,035,982	\$ 67,431,909
Books/Supplies & Outlay	\$ 1,796,923	\$ 1,850,685	\$ 1,910,462
Services & Operating Expenses	\$ 9,742,212	\$ 10,069,550	\$ 10,394,797
Other Outgo & Transfers	\$ (1,171,821)	\$ (1,171,821)	\$ (1,171,821)
<b>Expenditures</b>	<b>\$ 74,454,904</b>	<b>\$ 76,784,396</b>	<b>\$ 78,565,347</b>
Other Sources (Uses)	\$ (20,497,824)	\$ (21,379,609)	\$ (22,176,628)
Net Inc/Dec in Fund Balance	\$ 4,945,926	\$ 1,014,765	\$ (1,250,840)
<b>Beginning Balance</b>	<b>\$ 12,526,245</b>	<b>\$ 17,472,171</b>	<b>\$ 18,486,936</b>
<b>Ending Balance</b>	<b>\$ 17,472,171</b>	<b>\$ 18,486,936</b>	<b>\$ 17,236,096</b>
<b><u>Restrictions/Commitments/Assignments</u></b>			
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
Assigned Balances	\$ 8,863,858	\$ 12,880,757	\$ 17,016,156
<b>Unassigned/Unappropriated EFB</b>	<b>\$ 8,558,313</b>	<b>\$ 5,556,179</b>	<b>\$ 169,940</b>

# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Restricted Details

	2018-2019	2019-2020	2020-2021
<b><u>REVENUES</u></b>			
LCFF	\$ 624,058	\$ 624,058	\$ 624,058
Federal	\$ 3,611,659	\$ 3,611,659	\$ 3,611,659
Other State	\$ 5,665,921	\$ 5,690,132	\$ 5,715,932
Other Local	\$ 4,786,938	\$ 4,786,938	\$ 4,786,938
<b>Revenues</b>	<b>\$ 14,688,576</b>	<b>\$ 14,712,787</b>	<b>\$ 14,738,587</b>
<b><u>EXPENDITURES</u></b>			
Salaries & Benefits	\$ 24,757,971	\$ 25,568,021	\$ 26,096,784
Books/Supplies & Outlay	\$ 1,737,396	\$ 1,795,773	\$ 1,853,776
Services & Operating Expenses	\$ 7,270,540	\$ 7,514,830	\$ 7,757,559
Other Outgo & Transfers	\$ 1,420,493	\$ 1,420,493	\$ 1,420,493
<b>Expenditures</b>	<b>\$ 35,186,400</b>	<b>\$ 36,299,117</b>	<b>\$ 37,128,612</b>
Other Sources (Uses)			
Net Inc/Dec in Fund Balance	\$ (20,497,824)	\$ (21,379,609)	\$ (22,176,628)
<b>Beginning Balance</b>	<b>\$ 1,283,752</b>	<b>\$ 1,283,752</b>	<b>\$ 1,077,031</b>
<b>Ending Fund Balance</b>	<b>\$ 1,283,752</b>	<b>\$ 1,077,031</b>	<b>\$ 863,635</b>
<b>Legally Restricted Fund Balance*</b>	<b>\$ 1,283,752</b>	<b>\$ 1,077,031</b>	<b>\$ 863,635</b>
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Combined Details

	2018-2019	2019-2020	2020-2021
<b><u>REVENUES</u></b>			
LCFF	\$ 81,771,689	\$ 83,736,305	\$ 84,048,670
Federal	\$ 3,611,659	\$ 3,611,659	\$ 3,611,659
Other State	\$ 10,544,718	\$ 7,884,429	\$ 7,910,229
Other Local	\$ 18,659,164	\$ 18,659,164	\$ 18,659,164
<b>Revenues</b>	<b>\$ 114,587,230</b>	<b>\$ 113,891,557</b>	<b>\$ 114,229,722</b>
<b><u>EXPENDITURES</u></b>			
Salaries & Benefits	\$ 88,845,561	\$ 91,604,003	\$ 93,528,693
Books/Supplies & Outlay	\$ 3,534,319	\$ 3,646,457	\$ 3,764,238
Services & Operating Expenses	\$ 17,012,752	\$ 17,584,380	\$ 18,152,356
Other Outgo & Transfers	\$ 248,672	\$ 248,672	\$ 248,672
<b>Expenditures</b>	<b>\$ 109,641,304</b>	<b>\$ 113,083,512</b>	<b>\$ 115,693,959</b>
Other Sources (Uses)	\$ -	\$ -	\$ -
Net Inc/Dec in Fund Balance	\$ 4,945,926	\$ 808,045	\$ (1,464,237)
<b>Beginning Balance</b>	<b>\$ 13,809,996</b>	<b>\$ 18,755,922</b>	<b>\$ 19,563,967</b>
<b>Ending Balance</b>	<b>\$ 18,755,922</b>	<b>\$ 19,563,967</b>	<b>\$ 18,099,730</b>
<b>Restrictions/Commitments/Assignments</b>	<b>\$ 10,147,610</b>	<b>\$ 13,957,789</b>	<b>\$ 17,879,791</b>
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
<b>Unassigned/Unappropriated</b>	<b>\$ 8,558,312</b>	<b>\$ 5,556,178</b>	<b>\$ 169,939</b>

# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Other Funds

	Adult Education Fund 11	Child Development Fund 12	Child Nutrition Fund 13
<b><u>REVENUES</u></b>			
Federal	\$ 276,088	\$ 335,751	\$ 1,704,400
State	\$ 774,798	\$ 1,326,595	\$ 93,400
Local		\$ 311,000	\$ 1,031,000
<b>Revenues</b>	<b>\$ 1,050,886</b>	<b>\$ 1,973,346</b>	<b>\$ 2,828,800</b>
<b><u>EXPENDITURES</u></b>			
Salaries & Benefits	\$ 889,782	\$ 1,780,282	\$ 1,695,886
Supplies	\$ 118,406	\$ 46,938	\$ 947,951
Services & Operating Expenses	\$ 42,698	\$ 40,400	\$ 43,350
Capital Outlay		\$ 9,190	
Other Outgo & Transfers		\$ 96,536	\$ 141,613
<b>Expenditures</b>	<b>\$ 1,050,886</b>	<b>\$ 1,973,346</b>	<b>\$ 2,828,800</b>
Other Sources (Uses)	\$ -		
Net Inc/Dec in Fund Balance	\$ -	\$ -	\$ -
<b>Beginning Balance</b>	<b>\$ 282,503</b>	<b>\$ 73,251</b>	<b>\$ 649,705</b>
<b>Ending Balance</b>	<b>\$ 282,503</b>	<b>\$ 73,251</b>	<b>\$ 649,705</b>
<b>Restrictions/Commitments/Assignments</b>	<b>\$ 282,503</b>	<b>\$ 73,251</b>	<b>\$ 649,705</b>
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Facilities Funds

	Deferred Maintenance Fund 14	Measure I Building Fund 21	Capital Facilities Fund 25	School Facilities Fund 35	Special Reserve Capital Outlay Fund 40
<b><u>REVENUES</u></b>					
LCFF Sources	\$ 500,000				
State					
Local	\$ 10,000	\$ 220,000	\$ 750,000	\$ 144,655	\$ 194,550
<b>Revenues</b>	<b>\$ 510,000</b>	<b>\$ 220,000</b>	<b>\$ 750,000</b>	<b>\$ 144,655</b>	<b>\$ 194,550</b>
<b><u>EXPENDITURES</u></b>					
Salaries & Benefits		\$ 662,464			\$ 69,463
Supplies					
Services & Operating Exp.					\$ 8,600
Capital Outlay	\$ 510,000	\$ 30,000,000			
Other Outgo & Transfers			\$ -		\$ 406,945
<b>Expenditures</b>	<b>\$ 510,000</b>	<b>\$ 30,662,464</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 485,008</b>
Other Sources (Uses)					
Net Inc/Dec in Fund Balance	\$ -	\$ (30,442,464)	\$ 750,000	\$ 144,655	\$ (290,458)
<b>Beginning Balance</b>	<b>\$ 1,241,968</b>	<b>\$ 40,348,749</b>	<b>\$ 6,616,994</b>	<b>\$ 16,130,768</b>	<b>\$ 1,946,940</b>
<b>Ending Balance</b>	<b>\$ 1,241,968</b>	<b>\$ 9,906,285</b>	<b>\$ 7,366,994</b>	<b>\$ 16,275,423</b>	<b>\$ 1,656,482</b>
<b>Restrictions/Commitments/Assignments</b>					
Facilities Related Projects	\$ 1,241,968	\$ 9,906,285	\$ 7,366,994	\$ 16,275,423	\$ 1,656,482
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

# 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