

Form RL

Form RL calculates the Revenue Limit each district is due to receive based upon the most recent factors that have been submitted to the CDE (i.e. Attendance, property taxes, etc.).

Most of the information that district's will use to fill out the Form RL comes from the P-2 apportionment schedules, the other numbers come straight out of the GL. The four required apportionment schedules are 1) School District Revenue Limit – Calculations 2) School District Revenue Limit 3) Local Revenue 4) County Office Transfer. These specific apportionment schedules, along with all the apportionment schedules should be printed and put in a binder, as they will be referred to throughout year-end close. The link to the CDE's apportionment schedules is: <http://www.cde.ca.gov/fg/aa/pa/index.asp>

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,142.50	6,279.50
2. Inflation Increase	0041	137.00	203.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,279.50	6,482.50
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,279.50	6,482.50
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	78.02	80.55
c. Revenue Limit ADA	0033	8,605.91	8,605.91
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	54,712,244.94	56,481,017.63
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	54,712,244.94	56,481,017.63
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	43,440,428.24	43,901,565.38
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	674,764.00	668,440.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	144,019.00	106,005.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	530,745.00	562,435.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	43,971,173.24	44,464,000.38

#1

#2

#3

#4

#5

#6

Item #1 (Form RL), the BRL per ADA, can be found on the apportionment schedule entitled “School District Revenue Limit – Calculations” worksheet denoted as item #1A. This figure is carried forward from the prior year’s BRL. The current year inflation increase or COLA item #2, can also be found on schedule entitled “School District Revenue Limit – Calculations” denoted as item #2A.

REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	2,860,318.00	2,868,152.00	#7
26. Miscellaneous Funds	0588			
27. Community Redevelopment Funds	0589, 0721			
28. Less: Charter Schools In-lieu Taxes	0595	7,834.00	8,000.00	#8
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	2,852,484.00	2,860,152.00	
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293			
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	41,118,689.24	41,603,848.38	
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	383,379.00	407,090.00	#9
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629			
39. Basic Aid Supplement Charter School Adjustment	9018			
40. All Other Adjustments	---		(3,759,525.00)	
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(383,379.00)	(4,166,615.00)	
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	40,735,310.24	37,437,233.38	
43. Less: Revenue Limit State Apportionment Receipts	---			
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	40,735,310.24		

Item #3, AB 851 Add-on amount can be found on the apportionment worksheet entitled “School District Revenue Limit” item #3A.

The next entry, #4, Revenue Limit ADA can also be found on the worksheet entitled “School District Revenue Limit” #4A.

Unemployment insurance, Item #5, can also be found on the worksheet entitled “School District Revenue Limit” #5A.

PERS reduction, Item #6 can be found by running a budget report, for account 01-0000-0-8092, and input the actual amount from the budget report, see item #6A.

School District Revenue Limit

County: Kern

Period: 2011-12 P-2

District:

CDS Code: 15

Base Revenue Limit (Excluding Add-ons)	A-1 \$	<u>6,279.50</u>	0024	
Add-on per ADA for Meals, BTS and Adjustments (AB851)	A-2 \$	<u>78.02</u>	0719	
Revenue Limit ADA	A-3	<u>8,605.91</u>	0030	
Total Revenue Limit				
Total Base Revenue Limit (A-1 * A-3)	B-1 \$	<u>54,040,812</u>	0034	
Add-on for Meals, BTS, and Adjustments (AB 851) (A-2 * A-3)	B-2 \$	<u>671,433</u>	0724	
Allowance for Necessary Small School	B-3 \$	<u>0</u>	0489	
Total Base Revenue Limit with Addon for Meals, BTS, and Adjustments (AB 851) and Necessary Small School Allowance (B-1 + B-2 + B-3)	B-4 \$	<u>54,712,245</u>	0213	
Special Revenue Limit Adjustments	B-5 \$	<u>0</u>	0274	
Miscellaneous Revenue Limit Adjustments	B-6 \$	<u>0</u>	0276	
All Charter District Revenue Limit Adjustment	B-7 \$	<u>0</u>	0217	
Class Size Penalties Adjustment	B-8 \$	<u>0</u>	0173	
Center for Advance Research and Technology (CART) Adjustment	B-9 \$	<u>0</u>	0659	
Revenue Limit subject to the Deficits (Sum of B-4 through B-6 - B-7 - B-8 + B-9)	C-1 \$	<u>54,712,245</u>	0082	
Deficit Factor	C-2	<u>0.79398</u>	0281	
Total Deficited Revenue Limit (C-1 * C-2)	C-3 \$	<u>43,440,428</u>	0284	

#3A

#4A

Unemployment Insurance Revenue	D-1 \$	<u>674,764</u>	0060
Longer Day/Year Penalty	D-2 \$	<u>0</u>	0287
Excess ROC/P Reserves Adjustment	D-3 \$	<u>0</u>	0288
PERS Adjustment	D-4 \$	<u>119,300</u>	0195
San Francisco Unified School District PERS Adjustment	D-5 \$	<u>0</u>	0654
PERS Safety Adjustment	D-6 \$	<u>0</u>	0205
Total Revenue Limit (Sum of C-3 + D-1 - D-2 - D-3 - D-4 + D-5 + D-6)	E-1 \$	<u>43,995,892</u>	0088
Local Revenue	E-2 \$	<u>2,860,318</u>	0126
Charter School General Purpose Block Grant Offset	E-3 \$	<u>0</u>	0293
Total State Aid (Includes County Office Funds to be Transferred) ((E-1 - E-2 - E-3); If < 0, E-4 = 0)	E-4 \$	<u>41,135,574</u>	0111
Excess Tax Amount ((E-1 - E-2 - E-3) ; If > 0, F-1 = 0)	F-1 \$	<u>0</u>	0545

#5A

FROM 07/01/2011 TO 06/30/2012
UNAPPROVED TRANSACTIONS INCLUDED

FUND :01 GENERAL FUND		EXPENDED/RECEIVED				UNENCUMBERED	
OBJECT CLASSIFICATION	WORKING BUDGET	CURRENT	YEAR TO DATE	%	ENCUMBERED	BALANCE	%
8021 HOME OWNERS EXEMPTION	27,647.00	29,477.52	29,477.52	100.0	0.00	1,830.52-	.0
8041 SECURED TAX ROLLS	2,970,228.00	2,980,209.55	2,980,209.55	100.0	0.00	9,981.55-	.0
8042 UNSECURED ROLL TAXES	156,877.00	180,765.95	180,765.95	100.0	0.00	23,888.95-	.0
8043 PRIOR YEARS TAXES	0.00	7,608.10-	7,608.10-	.0	0.00	7,608.10	.0
8044 SUPPLEMENTAL TAXES	159,772.00	227,854.48	227,854.48	100.0	0.00	68,082.48-	.0
8045 EDUC REV AUGMENTATION FUND	446,372.00-	440,778.07-	440,778.07-	100.0	0.00	5,593.93-	.0
8048 PENALTIES & INT FR DELINQ TAX	0.00	11,001.04	11,001.04	100.0	0.00	11,001.04-	.0
TOTAL: 8xxx	2,868,152.00	2,980,922.37	2,980,922.37	100.0	0.00	112,770.37-	.0

#7A

County Office Funds Transfer

County: Kern
 District: Greenfield Union Elementary

Period: 2011-12 P-2
 CDS Code: 15 63503

County Special Day Class Transfer

Adjusted Special Education Revenue Limit per ADA	A-1 \$	<u>4,731.44</u>	0032
P-2 Special Day Class ADA credited to the district	A-2	<u>70.64</u>	0029
Annual Extended Year Special Day Class ADA credited to the district	A-3	<u>5.53</u>	0030
Total Special Day Class ADA (A-2 + A-3)	A-4	<u>76.17</u>	0530
Total Special Day Class Transfer (A-1 + A-4)	A-5 \$	<u>360,394</u>	0452

County NPS Transfer [E.C. 56366(a)(7)]

Annual NPS ADA credited to the district	B-1	<u>0.00</u>	0504
Annual Extended Year NPS ADA credited to the district	B-2	<u>0.00</u>	0505
Total NPS ADA Credited to the district (B-1 + B-2)	B-3	<u>0.00</u>	0532
Total NPS Transfer (A-1 + B-3)	B-4	<u>0</u>	0503

County NPS/LCI Transfer

Annual NPS/LCI ADA credited to the district	C-1	<u>0.00</u>	0031
Annual Extended Year NPS/LCI ADA credited to the district	C-2	<u>0.00</u>	0536
Total NPS/LCI credited to the district (C-1 + C-2)	C-3	<u>0.00</u>	0536
Total NPS/LCI Transfer (A-1 + C-3)	C-4 \$	<u>0</u>	0454

County Community School Transfer

Adjusted Base Revenue Limit per ADA	D-1 \$	<u>4,985.80</u>	0520
P-2 County Community School ADA credited to the district	D-2	<u>4.61</u>	0028
Total County Community School Transfer (D-1 + D-2)	D-3 \$	<u>22,985</u>	0457
Total COE Transfer (A-5 + B-4 + C-4 + D-3) * (-1)	E-1 \$	<u>-383,379</u>	0458

#9A