

MEMORANDUM

Date: March 17, 2015

To: Board of Education

From: David Feliciano, Assistant Superintendent, Business Services
and Robyn Adams, Director, Fiscal Services

Subject: 2014-15 Second Interim Report – Review and Approval

State law (AB 1200) requires that twice each fiscal year the District staff prepare, the Board review, and the County Superintendent receive interim reports that update the District's revenues and expenditures and project them through the balance of the school year. The First Interim Report, due in early December to the San Diego County Office of Education (SDCOE), covers the period through October 31. The Second Interim Report, due in mid-March, covers actual revenues and expenditures through January 31. With each interim report, the District Board states whether the District's fiscal condition is projected to be positive, qualified, or negative (will, may not, or will not be solvent over the next three years), which is then officially certified by the County Superintendent.

Education Code Sections 42130 and 42131 require that interim reports be submitted to the Governing Board on the Standard Account Code Structure forms, which is the format prescribed by the Superintendent of Public Instruction. Budget revisions have been made in the general fund to account for changes in revenues and expenditures since the First Interim Report, which include ongoing salary movement, grant award amendments, changes in staffing, program adjustments and application of the Governor's budget proposals in January.

The necessary forms are enclosed to report the financial position of the District as of January 31. Based upon this information, the District will be able to meet its financial obligations for the current year as well as the 2016-17 fiscal year; therefore, the Second Interim certification is positive.

Included Forms

- **Budget Revision Detail**
Report of revisions to our current year (2014-15) budget since the approval of the First Interim report on December 09, 2014.
- **Fund Data (Form 01)**
Data is for the General Fund, Restricted, Unrestricted, and Combined.
- **Average Daily Attendance (Form AI)**
Report of Average Daily Attendance for the current fiscal year.
- **Criteria and Standards (Form 01CSI)**
Report of Criteria and Standards review for the First Interim reporting period.
- **Interim Certification (Form CI)**
Certification of Review of Criteria and Standards (to be signed by the Superintendent and the Governing Board President).

- **Cash Flow**
Report of monthly actual and projected cash flow for the current fiscal year. The District utilizes the San Diego County Office of Education report, which also includes historical data. The report is for the month ending January 31, 2014. Report of projected cash flow for the 2014-15 fiscal year.
- **Multiyear Projection**
Report of the current year first interim budget revision as of January 31, 2014, plus two subsequent years. The District utilizes the San Diego County Office of Education model.
- **Local Control Funding Formula (LCFF) Calculator**
Detailed LCFF calculations used to prepare the 2014-15 Second Interim Report. The District utilizes the LCFF Calculator v.16.1 provided by the Fiscal Crisis Management and Assistance Team (FCMAT).
- **Budget Assumptions**
Report of assumptions used to prepare the 2014-15 Second Interim Report.

Please feel free to contact me directly with any questions. Thank you.

2014-15 1st Interim Budget Revision Detail & Comparison to 2014-15 2nd Interim Budget Revision Detail

LA MESA-SPRING VALLEY SCHOOL DISTRICT
2014-15 1ST INTERIM REVISION TO 2ND INTERIM REVISION COMPARISON
GENERAL FUND - FUNDS 03/06

REVENUE	2014-15 1ST INTERIM REVISION BUDGET			2014-15 2ND INTERIM REVISION BUDGET			1ST INT TO 2ND INT VARIANCE
	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	
Revenue Limit Sources	\$ 81,930,868	\$ 389,893	82,320,761	\$ 81,719,925	\$ 389,893	82,109,818	\$ (210,943)
Federal Revenue	31,003	6,065,873	6,096,876	44,000	6,153,804	6,197,804	\$ 100,928
Other State Revenue	2,584,872	3,069,041	5,653,913	2,597,454	1,401,215	3,998,669	\$ (1,655,244)
Local Revenue	617,483	7,251,694	7,869,177	725,720	7,278,694	8,004,414	\$ 136,237
Local Revenue - Interest	100,979	-	100,979	172,278	-	172,278	\$ 71,299
TOTAL REVENUE	\$ 85,285,205	\$ 16,776,501	102,041,706	\$ 85,259,376	\$ 15,223,606	100,482,983	\$ (1,558,723)
EXPENDITURES							
Certificated Salaries	\$ 40,837,293	\$ 9,232,922	50,070,215	\$ 40,872,794	\$ 9,373,874	50,246,667	\$ 176,452
Classified Salaries	11,367,112	5,327,307	16,694,419	11,700,522	5,411,966	17,112,487	\$ 418,068
Employee Benefits	15,067,261	5,056,637	20,123,898	15,394,500	4,974,759	20,369,259	\$ 245,361
Books & Supplies	4,630,076	3,696,540	8,326,616	4,891,940	3,525,365	8,417,305	\$ 90,689
Services & Other Expenses	5,284,267	3,005,075	8,289,342	5,385,286	3,219,369	8,604,655	\$ 315,313
Capital Outlay	229,446	650,581	880,027	226,612	663,916	890,528	\$ 10,501
Other Outgo/Indirect Costs	446,060	121,229	567,289	479,647	134,774	614,421	\$ 47,132
TOTAL EXPENDITURES	\$ 77,861,515	\$ 27,090,291	104,951,806	\$ 78,951,301	\$ 27,304,022	106,255,323	\$ 1,303,517
Excess (Deficient) Revenue Over Expenses	\$ 7,403,690	\$ (10,313,790)	(2,910,100)	\$ 6,308,076	\$ (12,080,416)	(5,772,340)	\$ (2,374,503)
Other Financing Sources/Uses							
Interfund Transfers In & Out							
Transfer In-Fund 17 Opt Out Wellness & Misc	\$ 32,743	\$ -	32,743	\$ 67,105	\$ -	67,105	\$ 34,362
Transfer Out - Opt Out Transfer	(121,718)	-	(121,718)	(121,718)	-	(121,718)	\$ -
Contributions between Unres & Rest	(9,521,699)	9,521,699	-	(9,620,499)	9,620,499	-	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ (9,610,674)	\$ 9,521,699	(88,975)	\$ (9,675,112)	\$ 9,620,499	(54,613)	\$ 34,362
Net Increase (Decrease) in Fund Balance	\$ (2,206,984)	\$ (792,092)	(2,999,076)	\$ (3,367,036)	\$ (2,459,918)	(5,826,954)	\$ (2,827,878)
BEGINNING FUND BALANCE	\$ 6,414,908	\$ 792,092	7,206,999	\$ 6,414,908	\$ 2,459,918	8,874,826	\$ 1,667,827
ENDING FUND BALANCE	\$ 4,207,924	\$ (0)	4,207,923	\$ 3,047,872	\$ -	3,047,872	\$ (1,160,052)

COMPONENTS OF ENDING FUND BALANCE

Description	2014-15 Nonspendable			2014-15 Nonspendable			
Revolving Cash	\$ 43,650	\$ -	43,650	\$ 43,650	\$ -	43,650	\$ -
Stores Inventory	141,565	-	141,565	141,565	-	141,565	\$ -
	Assigned			Assigned			
State Teachers Retirement Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations, Mini-Grants, Site Funds	-	-	-	-	-	-	\$ -
	Restricted			Restricted			
Restricted Program Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Unassigned/ Unappropriated			Unassigned/ Unappropriated			
Reserve for Economic Uncertainties	\$ 3,152,205	\$ -	3,152,205	\$ 2,862,657	\$ -	2,862,657	\$ (289,548)
Additional Board Reserve	870,503	-	870,503	-	-	-	(870,503)
Unassigned/Unappropriated	-	-	-	-	-	-	\$ -
TOTAL FUND BALANCE	\$ 4,207,924	\$ -	4,207,924	\$ 3,047,872	\$ -	3,047,872	\$ (1,160,052)
Special Reserve Fund	\$ 1,251,489	\$ -	1,251,489	\$ 1,251,489	\$ -	1,251,489	\$ -
TOTAL RESERVE FUND BALANCE	\$ 5,459,413	\$ -	5,459,413	\$ 4,299,361	\$ -	4,299,361	\$ (1,160,052)

Form 011 ~ Unrestricted General Fund Revenue & Expenditures

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	81,184,894.00	81,719,925.00	45,229,201.55	81,719,925.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,003.00	43,999.65	6,589.67	43,999.65	0.00	0.0%
3) Other State Revenue		8300-8599	1,784,710.00	2,597,453.78	1,468,873.84	2,597,453.78	0.00	0.0%
4) Other Local Revenue		8600-8799	401,916.00	897,997.90	677,685.93	897,997.90	0.00	0.0%
5) TOTAL, REVENUES			83,402,523.00	85,259,376.33	47,382,350.99	85,259,376.33		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	39,468,937.00	40,872,793.87	23,426,803.22	40,872,793.87	0.00	0.0%
2) Classified Salaries		2000-2999	10,935,683.00	11,700,521.56	6,239,238.44	11,700,521.56	0.00	0.0%
3) Employee Benefits		3000-3999	14,533,295.00	15,394,499.98	8,126,093.87	15,394,499.98	0.00	0.0%
4) Books and Supplies		4000-4999	4,947,830.00	4,891,940.07	2,837,983.98	4,891,940.07	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,487,266.00	5,385,285.99	3,122,615.14	5,385,285.99	0.00	0.0%
6) Capital Outlay		6000-6999	129,657.00	226,612.10	81,396.17	226,612.10	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	509,446.00	835,291.05	705,899.96	835,291.05	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(342,098.00)	(355,644.05)	(23,044.89)	(355,644.05)	0.00	0.0%
9) TOTAL, EXPENDITURES			74,670,016.00	78,951,300.57	44,516,985.89	78,951,300.57		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,732,507.00	6,308,075.76	2,865,365.10	6,308,075.76		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	32,743.00	67,105.00	0.00	67,105.00	0.00	0.0%
b) Transfers Out		7600-7629	121,718.00	121,718.00	0.00	121,718.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,487,936.00)	(9,620,498.87)	0.00	(9,620,498.87)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,576,911.00)	(9,675,111.87)	0.00	(9,675,111.87)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(844,404.00)	(3,367,036.11)	2,865,365.10	(3,367,036.11)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,414,907.75	6,414,907.75		6,414,907.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,414,907.75	6,414,907.75		6,414,907.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,414,907.75	6,414,907.75		6,414,907.75		
2) Ending Balance, June 30 (E + F1e)			5,570,503.75	3,047,871.64		3,047,871.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	141,565.00	141,565.00		141,565.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,419,186.00	0.00		0.00		
State Teachers Retirement Increase	0000	9780	1,419,186.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,962,220.00	2,862,656.64		2,862,656.64		
Unassigned/Unappropriated Amount		9790	1,003,882.75	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	48,519,609.00	45,687,045.00	25,681,872.00	45,687,045.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	10,617,425.00	12,864,527.00	6,410,902.00	12,864,527.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	211,391.00	209,365.00	104,138.38	209,365.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	22,838,054.00	24,044,070.56	11,640,833.58	24,044,070.56	0.00	0.0%
Unsecured Roll Taxes		8042	796,183.00	832,298.00	821,316.33	832,298.00	0.00	0.0%
Prior Years' Taxes		8043	(19,235.00)	(8,715.00)	(7,574.33)	(8,715.00)	0.00	0.0%
Supplemental Taxes		8044	602,816.00	819,623.00	442,867.96	819,623.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,711,955.00)	(2,861,741.00)	0.00	(2,861,741.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	330,606.00	133,452.44	134,845.63	133,452.44	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			81,184,894.00	81,719,925.00	45,229,201.55	81,719,925.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			81,184,894.00	81,719,925.00	45,229,201.55	81,719,925.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	31,000.00	43,997.55	6,587.57	43,997.55	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	3.00	2.10	2.10	2.10	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			31,003.00	43,999.65	6,589.67	43,999.65	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	322,306.00	1,098,013.00	1,020,587.00	1,098,013.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,462,404.00	1,499,440.78	448,286.84	1,499,440.78	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,784,710.00	2,597,453.78	1,468,873.84	2,597,453.78	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	2,000.00	7,689.24	5,754.89	7,689.24	0.00	0.0%
Leases and Rentals		8650	243,937.00	282,873.00	143,277.90	282,873.00	0.00	0.0%
Interest		8660	100,979.00	172,278.20	147,650.65	172,278.20	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	1,274.00	587.00	1,274.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	20,000.00	24,911.00	22,796.96	24,911.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	35,000.00	408,972.46	357,618.53	408,972.46	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			401,916.00	897,997.90	677,685.93	897,997.90	0.00	0.0%
TOTAL, REVENUES			83,402,523.00	85,259,376.33	47,382,350.99	85,259,376.33	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	33,694,783.00	35,059,853.79	20,023,298.75	35,059,853.79	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,499,045.00	1,556,151.12	901,636.03	1,556,151.12	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,353,048.00	3,384,306.60	1,975,338.41	3,384,306.60	0.00	0.0%
Other Certificated Salaries		1900	922,061.00	872,482.36	526,530.03	872,482.36	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			39,468,937.00	40,872,793.87	23,426,803.22	40,872,793.87	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	231,838.00	273,428.60	100,405.49	273,428.60	0.00	0.0%
Classified Support Salaries		2200	4,408,928.00	4,793,407.49	2,539,676.61	4,793,407.49	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	871,687.00	858,522.00	487,291.75	858,522.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,518,671.00	4,684,637.34	2,671,277.53	4,684,637.34	0.00	0.0%
Other Classified Salaries		2900	904,559.00	1,090,526.13	440,587.06	1,090,526.13	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,935,683.00	11,700,521.56	6,239,238.44	11,700,521.56	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,321,410.00	3,681,850.72	2,061,863.97	3,681,850.72	0.00	0.0%
PERS		3201-3202	1,351,536.00	1,397,079.81	685,510.95	1,397,079.81	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,395,485.00	1,509,334.79	801,991.96	1,509,334.79	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,202,571.00	5,508,158.24	2,658,146.64	5,508,158.24	0.00	0.0%
Unemployment Insurance		3501-3502	25,795.00	27,968.60	15,405.52	27,968.60	0.00	0.0%
Workers' Compensation		3601-3602	1,181,528.00	1,194,223.06	655,758.03	1,194,223.06	0.00	0.0%
OPEB, Allocated		3701-3702	1,063,992.00	1,061,546.33	499,136.27	1,061,546.33	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	990,978.00	1,014,338.43	748,280.53	1,014,338.43	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,533,295.00	15,394,499.98	8,126,093.87	15,394,499.98	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	260,000.00	542,180.26	323,864.71	542,180.26	0.00	0.0%
Books and Other Reference Materials		4200	200.00	32,404.99	9,694.84	32,404.99	0.00	0.0%
Materials and Supplies		4300	4,497,830.00	2,998,775.07	1,513,984.50	2,998,775.07	0.00	0.0%
Noncapitalized Equipment		4400	189,800.00	1,318,579.75	990,439.93	1,318,579.75	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,947,830.00	4,891,940.07	2,837,983.98	4,891,940.07	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	116,294.00	103,041.24	41,750.24	103,041.24	0.00	0.0%
Dues and Memberships		5300	19,079.00	25,671.00	23,896.90	25,671.00	0.00	0.0%
Insurance		5400-5450	527,002.00	512,628.45	473,315.31	512,628.45	0.00	0.0%
Operations and Housekeeping Services		5500	2,672,326.00	3,274,763.98	1,758,664.12	3,274,763.98	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	523,366.00	884,915.20	469,044.00	884,915.20	0.00	0.0%
Transfers of Direct Costs		5710	(137,094.00)	(150,721.94)	(135,637.46)	(150,721.94)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(519,300.00)	(528,767.28)	(55,309.46)	(528,767.28)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,158,684.00	1,088,206.43	442,475.23	1,088,206.43	0.00	0.0%
Communications		5900	126,909.00	175,548.91	104,416.26	175,548.91	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,487,266.00	5,385,285.99	3,122,615.14	5,385,285.99	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	(34,686.06)	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	9,779.00	0.00	9,779.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	42,350.56	28,766.61	42,350.56	0.00	0.0%
Equipment Replacement		6500	129,657.00	174,482.54	87,315.62	174,482.54	0.00	0.0%
TOTAL, CAPITAL OUTLAY			129,657.00	226,612.10	81,396.17	226,612.10	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	37,605.00	37,604.45	25,823.75	37,604.45	0.00	0.0%
Other Debt Service - Principal		7439	471,841.00	797,686.60	680,076.21	797,686.60	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			509,446.00	835,291.05	705,899.96	835,291.05	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(121,229.00)	(134,775.05)	(23,044.89)	(134,775.05)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(220,869.00)	(220,869.00)	0.00	(220,869.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(342,098.00)	(355,644.05)	(23,044.89)	(355,644.05)	0.00	0.0%
TOTAL, EXPENDITURES			74,670,016.00	78,951,300.57	44,516,985.89	78,951,300.57	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	32,743.00	67,105.00	0.00	67,105.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			32,743.00	67,105.00	0.00	67,105.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	121,718.00	121,718.00	0.00	121,718.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			121,718.00	121,718.00	0.00	121,718.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(9,487,936.00)	(9,620,498.87)	0.00	(9,620,498.87)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,487,936.00)	(9,620,498.87)	0.00	(9,620,498.87)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(9,576,911.00)	(9,675,111.87)	0.00	(9,675,111.87)	0.00	0.0%

Form 011 ~ Restricted General Fund Revenue & Expenditures

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	370,038.00	389,893.00	106,875.00	389,893.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,628,994.00	6,153,804.29	1,461,214.71	6,153,804.29	0.00	0.0%
3) Other State Revenue		8300-8599	1,359,190.00	1,401,214.97	575,189.45	1,401,214.97	0.00	0.0%
4) Other Local Revenue		8600-8799	6,966,809.00	7,278,693.99	3,975,937.00	7,278,693.99	0.00	0.0%
5) TOTAL, REVENUES			14,325,031.00	15,223,606.25	6,119,216.16	15,223,606.25		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,050,376.00	9,373,873.50	5,457,243.18	9,373,873.50	0.00	0.0%
2) Classified Salaries		2000-2999	5,327,280.00	5,411,965.78	3,010,194.82	5,411,965.78	0.00	0.0%
3) Employee Benefits		3000-3999	4,858,683.00	4,974,758.57	2,567,924.18	4,974,758.57	0.00	0.0%
4) Books and Supplies		4000-4999	2,158,369.00	3,525,365.18	344,408.54	3,525,365.18	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,291,340.00	3,219,369.09	1,156,268.83	3,219,369.09	0.00	0.0%
6) Capital Outlay		6000-6999	5,690.00	663,916.12	101,504.01	663,916.12	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	121,229.00	134,775.05	23,044.89	134,775.05	0.00	0.0%
9) TOTAL, EXPENDITURES			23,812,967.00	27,304,023.29	12,660,588.45	27,304,023.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,487,936.00)	(12,080,417.04)	(6,541,372.29)	(12,080,417.04)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	9,487,936.00	9,620,498.87	0.00	9,620,498.87	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,487,936.00	9,620,498.87	0.00	9,620,498.87		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(2,459,918.17)	(6,541,372.29)	(2,459,918.17)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	792,091.66	792,091.66		792,091.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	1,667,826.51		1,667,826.51	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			792,091.66	2,459,918.17		2,459,918.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			792,091.66	2,459,918.17		2,459,918.17		
2) Ending Balance, June 30 (E + F1e)			792,091.66	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	792,091.66	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	370,038.00	389,893.00	106,875.00	389,893.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			370,038.00	389,893.00	106,875.00	389,893.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,015,490.00	2,032,019.00	0.00	2,032,019.00	0.00	0.0%
Special Education Discretionary Grants		8182	436,982.00	560,520.00	0.00	560,520.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	23,492.00	23,492.00	0.00	23,492.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	2,245,999.00	2,534,457.46	1,092,892.46	2,534,457.46	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	496,761.00	533,461.10	105,142.10	533,461.10	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	30,609.00	32,963.19	2,354.19	32,963.19	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	229,661.00	227,135.00	70,423.00	227,135.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	150,000.00	209,756.54	190,402.96	209,756.54	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,628,994.00	6,153,804.29	1,461,214.71	6,153,804.29	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	813,797.00	813,797.00	472,785.00	813,797.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	348,191.00	390,215.97	43,769.45	390,215.97	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	197,202.00	197,202.00	58,635.00	197,202.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,359,190.00	1,401,214.97	575,189.45	1,401,214.97	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	18,962.00	18,962.00	0.00	18,962.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,301,738.00	1,328,737.99	824,370.00	1,328,737.99	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,646,109.00	5,930,994.00	3,151,567.00	5,930,994.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,966,809.00	7,278,693.99	3,975,937.00	7,278,693.99	0.00	0.0%
TOTAL, REVENUES			14,325,031.00	15,223,606.25	6,119,216.16	15,223,606.25	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,885,086.00	5,973,692.77	3,523,416.68	5,973,692.77	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,773,501.00	2,867,358.90	1,622,722.13	2,867,358.90	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	338,751.00	342,016.27	199,509.46	342,016.27	0.00	0.0%
Other Certificated Salaries		1900	53,038.00	190,805.56	111,594.91	190,805.56	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,050,376.00	9,373,873.50	5,457,243.18	9,373,873.50	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,678,689.00	2,851,168.24	1,583,893.96	2,851,168.24	0.00	0.0%
Classified Support Salaries		2200	1,430,532.00	1,442,281.38	828,882.13	1,442,281.38	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	152,796.00	152,993.69	83,256.02	152,993.69	0.00	0.0%
Clerical, Technical and Office Salaries		2400	294,502.00	298,108.08	173,414.22	298,108.08	0.00	0.0%
Other Classified Salaries		2900	770,761.00	667,414.39	340,748.49	667,414.39	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,327,280.00	5,411,965.78	3,010,194.82	5,411,965.78	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	755,795.00	860,081.22	481,033.72	860,081.22	0.00	0.0%
PERS		3201-3202	671,706.00	666,845.24	332,772.57	666,845.24	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	540,843.00	586,831.44	307,932.16	586,831.44	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,178,740.00	2,202,564.56	1,075,116.34	2,202,564.56	0.00	0.0%
Unemployment Insurance		3501-3502	7,444.00	8,297.88	4,322.99	8,297.88	0.00	0.0%
Workers' Compensation		3601-3602	340,402.00	356,980.76	189,329.94	356,980.76	0.00	0.0%
OPEB, Allocated		3701-3702	10,923.00	9,576.00	0.00	9,576.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	352,830.00	283,581.47	177,416.46	283,581.47	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,858,683.00	4,974,758.57	2,567,924.18	4,974,758.57	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	348,191.00	1,836,713.53	25,799.73	1,836,713.53	0.00	0.0%
Books and Other Reference Materials		4200	0.00	16,289.13	6,638.25	16,289.13	0.00	0.0%
Materials and Supplies		4300	1,779,242.00	1,554,351.24	296,058.26	1,554,351.24	0.00	0.0%
Noncapitalized Equipment		4400	30,936.00	118,011.28	15,912.30	118,011.28	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,158,369.00	3,525,365.18	344,408.54	3,525,365.18	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	277,547.00	279,448.24	46,726.23	279,448.24	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,829.00	50,880.35	22,201.52	50,880.35	0.00	0.0%
Transfers of Direct Costs		5710	137,094.00	150,721.94	135,637.46	150,721.94	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	110.23	110.23	110.23	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,842,336.00	2,731,862.28	951,593.39	2,731,862.28	0.00	0.0%
Communications		5900	4,534.00	6,346.05	0.00	6,346.05	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,291,340.00	3,219,369.09	1,156,268.83	3,219,369.09	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	5,690.00	2,028.35	0.00	2,028.35	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	553,794.65	3,661.65	553,794.65	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	10,011.76	0.00	10,011.76	0.00	0.0%
Equipment Replacement		6500	0.00	98,081.36	97,842.36	98,081.36	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,690.00	663,916.12	101,504.01	663,916.12	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	121,229.00	134,775.05	23,044.89	134,775.05	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			121,229.00	134,775.05	23,044.89	134,775.05	0.00	0.0%
TOTAL, EXPENDITURES			23,812,967.00	27,304,023.29	12,660,588.45	27,304,023.29	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	9,487,936.00	9,620,498.87	0.00	9,620,498.87	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			9,487,936.00	9,620,498.87	0.00	9,620,498.87	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			9,487,936.00	9,620,498.87	0.00	9,620,498.87	0.00	0.0%

Form 011 ~ Restricted & Unrestricted Combined General Fund Revenue & Expenditures

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

37 68197 000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	81,554,932.00	82,109,818.00	45,336,076.55	82,109,818.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,659,997.00	6,197,803.94	1,467,804.38	6,197,803.94	0.00	0.0%
3) Other State Revenue		8300-8599	3,143,900.00	3,998,668.75	2,044,063.29	3,998,668.75	0.00	0.0%
4) Other Local Revenue		8600-8799	7,368,725.00	8,176,691.89	4,653,622.93	8,176,691.89	0.00	0.0%
5) TOTAL, REVENUES			97,727,554.00	100,482,982.58	53,501,567.15	100,482,982.58		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	48,519,313.00	50,246,667.37	28,884,046.40	50,246,667.37	0.00	0.0%
2) Classified Salaries		2000-2999	16,262,963.00	17,112,487.34	9,249,433.26	17,112,487.34	0.00	0.0%
3) Employee Benefits		3000-3999	19,391,978.00	20,369,258.55	10,694,018.05	20,369,258.55	0.00	0.0%
4) Books and Supplies		4000-4999	7,106,199.00	8,417,305.25	3,182,392.52	8,417,305.25	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,778,606.00	8,604,655.08	4,278,883.97	8,604,655.08	0.00	0.0%
6) Capital Outlay		6000-6999	135,347.00	890,528.22	182,900.18	890,528.22	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	509,446.00	835,291.05	705,899.96	835,291.05	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(220,869.00)	(220,869.00)	0.00	(220,869.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			98,482,983.00	106,255,323.86	57,177,574.34	106,255,323.86		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(755,429.00)	(5,772,341.28)	(3,676,007.19)	(5,772,341.28)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	32,743.00	67,105.00	0.00	67,105.00	0.00	0.0%
b) Transfers Out		7600-7629	121,718.00	121,718.00	0.00	121,718.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(88,975.00)	(54,613.00)	0.00	(54,613.00)		

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(844,404.00)	(5,826,954.28)	(3,676,007.19)	(5,826,954.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,206,999.41	7,206,999.41		7,206,999.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	1,667,826.51		1,667,826.51	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,206,999.41	8,874,825.92		8,874,825.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,206,999.41	8,874,825.92		8,874,825.92		
2) Ending Balance, June 30 (E + F1e)			6,362,595.41	3,047,871.64		3,047,871.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	141,565.00	141,565.00		141,565.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	792,091.66	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,419,186.00	0.00		0.00		
State Teachers Retirement Increase	0000	9780	1,419,186.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,962,220.00	2,862,656.64		2,862,656.64		
Unassigned/Unappropriated Amount		9790	1,003,882.75	0.00		0.00		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	48,519,609.00	45,687,045.00	25,681,872.00	45,687,045.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	10,617,425.00	12,864,527.00	6,410,902.00	12,864,527.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	211,391.00	209,365.00	104,138.38	209,365.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,838,054.00	24,044,070.56	11,640,833.58	24,044,070.56	0.00	0.0%
Unsecured Roll Taxes		8042	796,183.00	832,298.00	821,316.33	832,298.00	0.00	0.0%
Prior Years' Taxes		8043	(19,235.00)	(8,715.00)	(7,574.33)	(8,715.00)	0.00	0.0%
Supplemental Taxes		8044	602,816.00	819,623.00	442,867.96	819,623.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,711,955.00)	(2,861,741.00)	0.00	(2,861,741.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	330,606.00	133,452.44	134,845.63	133,452.44	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			81,184,894.00	81,719,925.00	45,229,201.55	81,719,925.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	370,038.00	389,893.00	106,875.00	389,893.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			81,554,932.00	82,109,818.00	45,336,076.55	82,109,818.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	31,000.00	43,997.55	6,587.57	43,997.55	0.00	0.0%
Special Education Entitlement		8181	2,015,490.00	2,032,019.00	0.00	2,032,019.00	0.00	0.0%
Special Education Discretionary Grants		8182	436,982.00	560,520.00	0.00	560,520.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	3.00	2.10	2.10	2.10	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	23,492.00	23,492.00	0.00	23,492.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	2,245,999.00	2,534,457.46	1,092,892.46	2,534,457.46	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	496,761.00	533,461.10	105,142.10	533,461.10	0.00	0.0%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

37 68197 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	30,609.00	32,963.19	2,354.19	32,963.19	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	229,661.00	227,135.00	70,423.00	227,135.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	150,000.00	209,756.54	190,402.96	209,756.54	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,659,997.00	6,197,803.94	1,467,804.38	6,197,803.94	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	813,797.00	813,797.00	472,785.00	813,797.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	322,306.00	1,098,013.00	1,020,587.00	1,098,013.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,810,595.00	1,889,656.75	492,056.29	1,889,656.75	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	197,202.00	197,202.00	58,635.00	197,202.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,143,900.00	3,998,668.75	2,044,063.29	3,998,668.75	0.00	0.0%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance37 68197 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	18,962.00	18,962.00	0.00	18,962.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	2,000.00	7,689.24	5,754.89	7,689.24	0.00	0.0%
Leases and Rentals		8650	243,937.00	282,873.00	143,277.90	282,873.00	0.00	0.0%
Interest		8660	100,979.00	172,278.20	147,650.65	172,278.20	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,301,738.00	1,330,011.99	824,957.00	1,330,011.99	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	20,000.00	24,911.00	22,796.96	24,911.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	35,000.00	408,972.46	357,618.53	408,972.46	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,646,109.00	5,930,994.00	3,151,567.00	5,930,994.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,368,725.00	8,176,691.89	4,653,622.93	8,176,691.89	0.00	0.0%
TOTAL, REVENUES			97,727,554.00	100,482,982.58	53,501,567.15	100,482,982.58	0.00	0.0%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	39,579,869.00	41,033,546.56	23,546,715.43	41,033,546.56	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,272,546.00	4,423,510.02	2,524,358.16	4,423,510.02	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,691,799.00	3,726,322.87	2,174,847.87	3,726,322.87	0.00	0.0%
Other Certificated Salaries		1900	975,099.00	1,063,287.92	638,124.94	1,063,287.92	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			48,519,313.00	50,246,667.37	28,884,046.40	50,246,667.37	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,910,527.00	3,124,596.84	1,684,299.45	3,124,596.84	0.00	0.0%
Classified Support Salaries		2200	5,839,460.00	6,235,688.87	3,368,558.74	6,235,688.87	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,024,483.00	1,011,515.69	570,547.77	1,011,515.69	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,813,173.00	4,982,745.42	2,844,691.75	4,982,745.42	0.00	0.0%
Other Classified Salaries		2900	1,675,320.00	1,757,940.52	781,335.55	1,757,940.52	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,262,963.00	17,112,487.34	9,249,433.26	17,112,487.34	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,077,205.00	4,541,931.94	2,542,897.69	4,541,931.94	0.00	0.0%
PERS		3201-3202	2,023,242.00	2,063,925.05	1,018,283.52	2,063,925.05	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,936,328.00	2,096,166.23	1,109,924.12	2,096,166.23	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,381,311.00	7,710,722.80	3,733,262.98	7,710,722.80	0.00	0.0%
Unemployment Insurance		3501-3502	33,239.00	36,266.48	19,728.51	36,266.48	0.00	0.0%
Workers' Compensation		3601-3602	1,521,930.00	1,551,203.82	845,087.97	1,551,203.82	0.00	0.0%
OPEB, Allocated		3701-3702	1,074,915.00	1,071,122.33	499,136.27	1,071,122.33	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,343,808.00	1,297,919.90	925,696.99	1,297,919.90	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,391,978.00	20,369,258.55	10,694,018.05	20,369,258.55	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	608,191.00	2,378,893.79	349,664.44	2,378,893.79	0.00	0.0%
Books and Other Reference Materials		4200	200.00	48,694.12	16,333.09	48,694.12	0.00	0.0%
Materials and Supplies		4300	6,277,072.00	4,553,126.31	1,810,042.76	4,553,126.31	0.00	0.0%
Noncapitalized Equipment		4400	220,736.00	1,436,591.03	1,006,352.23	1,436,591.03	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,106,199.00	8,417,305.25	3,182,392.52	8,417,305.25	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	393,841.00	382,489.48	88,476.47	382,489.48	0.00	0.0%
Dues and Memberships		5300	19,079.00	25,671.00	23,896.90	25,671.00	0.00	0.0%
Insurance		5400-5450	527,002.00	512,628.45	473,315.31	512,628.45	0.00	0.0%
Operations and Housekeeping Services		5500	2,672,326.00	3,274,763.98	1,758,664.12	3,274,763.98	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	553,195.00	935,795.55	491,245.52	935,795.55	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(519,300.00)	(528,657.05)	(55,199.23)	(528,657.05)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,001,020.00	3,820,068.71	1,394,068.62	3,820,068.71	0.00	0.0%
Communications		5900	131,443.00	181,894.96	104,416.26	181,894.96	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,778,606.00	8,604,655.08	4,278,883.97	8,604,655.08	0.00	0.0%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	5,690.00	2,028.35	(34,686.06)	2,028.35	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	563,573.65	3,661.65	563,573.65	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	52,362.32	28,766.81	52,362.32	0.00	0.0%
Equipment Replacement		6500	129,657.00	272,563.90	185,157.98	272,563.90	0.00	0.0%
TOTAL, CAPITAL OUTLAY			135,347.00	890,528.22	182,900.18	890,528.22	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	37,605.00	37,604.45	25,823.75	37,604.45	0.00	0.0%
Other Debt Service - Principal		7439	471,841.00	797,686.60	680,076.21	797,686.60	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			509,446.00	835,291.05	705,899.96	835,291.05	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(220,869.00)	(220,869.00)	0.00	(220,869.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(220,869.00)	(220,869.00)	0.00	(220,869.00)	0.00	0.0%
TOTAL, EXPENDITURES			98,482,983.00	106,255,323.86	57,177,574.34	106,255,323.86	0.00	0.0%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	32,743.00	67,105.00	0.00	67,105.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			32,743.00	67,105.00	0.00	67,105.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	121,718.00	121,718.00	0.00	121,718.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			121,718.00	121,718.00	0.00	121,718.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			(88,975.00)	(54,613.00)	0.00	(54,613.00)	0.00	0.0%

Form AI ~ Average Daily Attendance

Form 01CSI ~ School District Criteria & Standards Review

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,562.49	11,630.40	11,600.89	11,600.89	(29.51)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,562.49	11,630.40	11,600.89	11,600.89	(29.51)	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	2.56	2.71	2.69	2.69	(0.02)	-1%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	2.56	2.71	2.69	2.69	(0.02)	-1%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	11,565.05	11,633.11	11,603.58	11,603.58	(29.53)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Second Interim Projected Year Totals data should be entered for all fiscal years.

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals		
Current Year (2014-15)	11,630.40	11,603.58	-0.2%	Met
1st Subsequent Year (2015-16)	11,630.40	11,603.58	-0.2%	Met
2nd Subsequent Year (2016-17)	11,630.40	11,603.58	-0.2%	Met

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2014-15)	12,147	12,143	0.0%	Met
1st Subsequent Year (2015-16)	12,147	12,143	0.0%	Met
2nd Subsequent Year (2016-17)	12,147	12,143	0.0%	Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD MET** - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	11,908	12,303	96.8%
Second Prior Year (2012-13)	11,511	12,070	95.4%
First Prior Year (2013-14)	11,562	12,103	95.5%
	Historical Average Ratio:		95.9%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		96.4%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	11,601	12,143	95.5%	Met
1st Subsequent Year (2015-16)	11,604	12,143	95.6%	Met
2nd Subsequent Year (2016-17)	11,604	12,143	95.6%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue					
(Fund 01, Objects 8011, 8012, 8020-8089)					
First Interim		Second Interim			
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status	
Current Year (2014-15)	81,930,868.00	81,719,925.00	-0.3%	Met	
1st Subsequent Year (2015-16)	86,454,536.00	88,671,204.00	2.6%	Not Met	
2nd Subsequent Year (2016-17)	91,327,008.00	92,613,075.00	1.4%	Met	

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The change is due to the District is using the DOF Gap funding percentages which were updated and increased with the Governors January proposal of the 2015-16 budget.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	58,124,735.42	63,852,033.56	91.0%
Second Prior Year (2012-13)	58,685,320.80	63,585,256.78	92.3%
First Prior Year (2013-14)	63,094,242.27	72,750,166.33	86.7%
	Historical Average Ratio:		90.0%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.0% to 93.0%	87.0% to 93.0%	87.0% to 93.0%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	67,967,815.41	78,951,300.57	86.1%	Not Met
1st Subsequent Year (2015-16)	67,672,057.00	78,349,370.00	86.4%	Not Met
2nd Subsequent Year (2016-17)	69,832,228.18	80,484,580.18	86.8%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The implementation of LCFF and the LCAP has increased the allocation of funds to school sites which has decreased the ratio of salaries

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	6,096,875.75	6,197,803.94	1.7%	No
1st Subsequent Year (2015-16)	5,897,230.00	5,998,159.00	1.7%	No
2nd Subsequent Year (2016-17)	5,897,230.00	5,998,159.00	1.7%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	5,653,913.26	3,998,668.75	-29.3%	Yes
1st Subsequent Year (2015-16)	3,220,764.00	5,327,593.00	65.4%	Yes
2nd Subsequent Year (2016-17)	3,220,764.00	3,254,678.00	1.1%	No

Explanation:
(required if Yes)

A 1314 audit restatement of the Common Core Ending Fund Balance of approximately \$1.6M is the reason for the change in State Revenue since the First Interim revision. Common Core funds were previously a deferred revenue program and were treated as such for purposes of closing fiscal year 1314. The program changed to a restricted ending balance program and the audit restatement corrects the accounting of these carryover funds. The increase in 2015-16 is due to one time Mandate Funds

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	7,970,156.21	8,176,691.89	2.6%	No
1st Subsequent Year (2015-16)	7,776,221.00	7,935,801.00	2.1%	No
2nd Subsequent Year (2016-17)	7,784,171.00	8,067,635.00	3.6%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	8,326,616.90	8,417,305.25	1.1%	No
1st Subsequent Year (2015-16)	6,856,981.00	6,835,701.00	-0.3%	No
2nd Subsequent Year (2016-17)	7,042,119.00	7,006,594.00	-0.5%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	8,289,342.68	8,604,655.08	3.8%	No
1st Subsequent Year (2015-16)	8,518,624.00	8,787,454.00	3.2%	No
2nd Subsequent Year (2016-17)	8,474,915.00	8,732,358.00	3.0%	No

Explanation:
(required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	19,720,945.22	18,373,164.58	-6.8%	Not Met
1st Subsequent Year (2015-16)	16,894,215.00	19,261,553.00	14.0%	Not Met
2nd Subsequent Year (2016-17)	16,902,165.00	17,320,472.00	2.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	16,615,959.58	17,021,960.33	2.4%	Met
1st Subsequent Year (2015-16)	15,375,605.00	15,623,155.00	1.6%	Met
2nd Subsequent Year (2016-17)	15,517,034.00	15,738,952.00	1.4%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

A 1314 audit restatement of the Common Core Ending Fund Balance of approximately \$1.6M is the reason for the change in State Revenue since the First Interim revision. Common Core funds were previously a deferred revenue program and were treated as such for purposes of closing fiscal year 1314. The program changed to a restricted ending balance program and the audit restatement corrects the accounting of these carryover funds. The increase in 2015-16 is due to one time Mandate Funds

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6A
if NOT met)

Explanation:
Services and Other Exps
(linked from 6A
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	986,047.01	2,029,407.87	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,029,407.87	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- ☐ Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- ☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- ☐ Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.8%	7.3%	9.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	2.4%	3.2%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2014-15)	(3,367,036.11)	79,073,018.57	4.3%	Not Met
1st Subsequent Year (2015-16)	3,490,443.00	78,471,088.00	N/A	Met
2nd Subsequent Year (2016-17)	2,548,657.82	80,606,298.18	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The District uses conservative methods in projecting both ADA and expenditures. Historically the deficit at unaudited actuals is approximately \$750k to \$1M less than projected as budget assumes all funds are expended. Additionally with the implementation of LCFF, the allocation of funds to schools sites has increased which will result in a larger amount of funds unexpended.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2014-15)	3,047,871.64		Met
1st Subsequent Year (2015-16)	6,538,314.64		Met
2nd Subsequent Year (2016-17)	9,086,972.46		Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2014-15)	4,101,845.00		Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA	
5% or \$64,000 (greater of)	0	to 300
4% or \$64,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	11,601	11,604	11,604
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

Yes

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	106,377,041.86	105,021,726.00	107,964,301.18
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	106,377,041.86	105,021,726.00	107,964,301.18
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,191,311.26	3,150,651.78	3,238,929.04
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,191,311.26	3,150,651.78	3,238,929.04

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,862,656.64	3,150,652.00	3,238,929.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	3,202,447.64	5,662,828.46
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	1,217,127.20	1,338,207.00	1,424,925.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	4,079,783.84	7,691,306.64	10,326,682.46
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.84%	7.32%	9.56%
District's Reserve Standard (Section 10B, Line 7):	3,191,311.26	3,150,651.78	3,238,929.04
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

Yes

- 1b. If Yes, identify the interfund borrowings:

Temporary borrowing from the Capital Facilities fund has been necessary for cash shortfalls in the Child Development fund. Loans are repaid as soon as cash is available.

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(9,521,698.87)	(9,620,498.87)	1.0%	98,800.00	Met
1st Subsequent Year (2015-16)	(11,589,824.00)	(11,429,940.00)	-1.4%	(159,884.00)	Met
2nd Subsequent Year (2016-17)	(12,361,387.00)	(12,091,043.00)	-2.2%	(270,344.00)	Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	32,743.00	67,105.00	104.9%	34,362.00	Not Met
1st Subsequent Year (2015-16)	32,743.00	67,105.00	104.9%	34,362.00	Not Met
2nd Subsequent Year (2016-17)	32,743.00	67,105.00	104.9%	34,362.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	121,718.00	121,718.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	121,718.00	121,718.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	121,718.00	121,718.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The District Special Reserve is reimbursing the General Fund for the installation of Health and Safety equipment at each District facility at a cost of \$34,000

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes
to increase in total
annual payments)

--

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

First Interim (Form 01CSI, Item S7A)	Second Interim
31,952,016.00	31,952,016.00
31,952,016.00	31,952,016.00
Actuarial	Actuarial
July 1 2013	July 1 2013

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

First Interim (Form 01CSI, Item S7A)	Second Interim
3,604,947.00	3,604,947.00
3,604,947.00	3,604,947.00
3,604,947.00	3,604,947.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

1,139,251.00	1,136,805.33
1,196,213.55	1,193,645.60
1,256,024.22	1,253,327.88

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

1,139,251.00	1,024,136.27
1,196,213.55	1,075,342.80
1,256,024.22	1,129,109.94

- d. Number of retirees receiving OPEB benefits
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

161	161
161	161
161	161

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

Yes

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

No

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

No

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	0.00	0.00
b.	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	2,048,932.00	2,063,832.00
	2,104,781.00	2,070,059.00
	2,162,604.00	2,102,443.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

b.	2,048,932.00	2,063,832.00
	2,104,781.00	2,070,059.00
	2,162,604.00	2,102,443.00

4. Comments:

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	557.6	588.1	588.1	588.1

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

520,743

7. Amount included for any tentative salary schedule increases

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
562,794	572,219	565,009
1.4%	1.4%	1.4%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	356.4	415.2	415.2	415.2

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

249,817

7. Amount included for any tentative salary schedule increases

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

0

0

0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
249,817	249,817	249,817
1.0%	1.0%	1.0%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	48.0	50.0	50.0	50.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

19,995

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
4. Amount included for any tentative salary schedule increases	0	0	0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential
Step and Column Adjustments**

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	19,995	19,995	19,995
3. Percent change in step and column over prior year	1.0%	1.0%	1.0%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

Yes

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

Item A6: District paid benefits end at age 65 in all cases with the exception of 4 retired Superintendents who are currently receiving lifetime benefits under special Board authorization

End of School District Second Interim Criteria and Standards Review

2014-15 Form CI ~ Interim Certification

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____

District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 17, 2015

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ **QUALIFIED CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ **NEGATIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Robyn Adams

Telephone: 619-668-5700 ext 6430

Title: Director Fiscal Services

E-mail: robyn.adams@lmsvdsd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities?		X
			X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		X
				X
				X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Cash Flow – Cash Flow Report as of January 31, 2015

La Mesa-Spring Valley Elementary

2014-15 General Fund Cashflows

Actuals to end of the month of:
January 2015

68197 AL 2000 2000 3/11/2015 17:02		7 January 2015												Totals up to June 30th		
Beginning Cash Balance		Beginning Balances	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	
			\$ 6,739,274	\$ 4,605,111	\$ 6,047,958	\$ 8,004,082	\$ 5,546,090	\$ 3,978,940	\$ 3,978,940	\$ 11,812,759	\$ 9,321,112	\$ 8,056,247	\$ 8,583,453	\$ 6,379,928	\$ 4,929,463	\$ 6,739,274
			1st Quarter			2nd Quarter			3rd Quarter			4th Quarter				
8000-8998 Total Cash Inflows - CY Revenues																
1 8000-8999 LCFF Sources																
2	8011 LCFF State Aid Principal Apportionment (PA)		\$ 2,334,716	\$ 2,334,716	\$ 4,202,488	\$ 4,202,488	\$ 4,202,488	\$ -	\$ 4,202,488	\$ 4,202,488	\$ 4,001,035	\$ 4,001,035	\$ 4,001,035	\$ 4,001,035	\$ 4,001,035	\$ 45,687,045
3	8021-8047 Property Taxes		78,167	333,550	212,427	134,670	1,104,198	-	7,087,384	4,044,754	377,831	799,308	5,767,933	2,498,144	616,240	23,054,608
3.1	8012 EPA		-	-	3,205,451	-	-	-	3,205,451	-	-	3,216,132	-	-	3,216,132	12,843,186
3.5	8047 RDA Residual Balance & CRD		-	-	-	-	-	-	-	134,846	-	-	-	-	(21,090)	113,747
4	8099 Charter In Lieu Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.5	8097 Special Education - Prop Tax Transfer		-	-	-	-	-	-	-	106,875	-	-	-	-	283,018	389,893
5	Multiple Other LCFF Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	8000-8098 Subtotal LCFF Sources		2,412,883	2,668,268	7,620,368	4,337,158	5,308,686	-	14,495,323	8,488,983	4,378,868	8,016,475	9,768,968	6,499,178	8,095,325	82,068,456
7																
8	8100-8299 Federal Revenues															
9	8181&8182 Special Education		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,290,270	\$ -	\$ -	\$ 648,135	\$ 1,944,404
10	8110 Impact Aid		324	-	-	-	-	-	-	6,263	10,596	1,921	-	3,747	-	22,652
11	8285 9088 Assets - Pass Through		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.1	8290 3010&26 Title I - Fed Cash Mgmt System		-	-	233,573	162,506	-	-	696,813	-	-	635,989	-	-	635,989	2,364,871
11.2	8290 4035 Title II - Fed Cash Mgmt System		-	-	-	105,142	-	-	-	-	-	132,887	-	-	132,887	370,915
11.3	8290 4201&03 Title III - Fed Cash Mgmt System		-	-	-	2,354	-	-	-	70,423	-	65,656	-	-	65,656	204,089
12	Multiple Other Federal		50,688	21,814	21,557	7,365	23,123	-	15,190	57,101	813	25,489	-	-	-	223,139
13	8100-8299 Subtotal Federal Revenues		51,012	21,814	255,130	277,368	23,123	-	712,003	133,787	11,409	2,158,211	-	3,747	1,482,887	5,130,270
14																
15	8300-8599 Other State Revenues															
16	8311 0500&10 PA Sp. Ed. (SDUSD, Poway & Infant)		\$ 42,980	\$ 42,980	\$ 77,365	\$ 77,365	\$ 77,365	\$ -	\$ 77,365	\$ 77,365	\$ 68,202	\$ 68,202	\$ 68,202	\$ 68,202	\$ 68,202	\$ 813,797
17	Multiple OTHER PA Recompensations and Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	8550 Mandate Block Grant		-	-	-	-	1,020,587	-	-	-	-	-	-	-	77,420	1,098,013
20	8590 7405 Common Core SS		-	-	-	1,667,827	-	-	-	(1,667,827)	-	-	-	-	-	-
23	8580 Lottery		-	-	-	79,062	-	-	-	412,995	-	-	472,414	-	-	984,470
26	Multiple Other State		-	-	58,635	-	-	-	-	-	17,748	17,748	17,748	17,748	17,748	147,376
28	8300-8599 Subtotal Other State Revenues		42,980	42,980	136,000	1,824,253	1,097,952	-	77,365	(1,177,487)	85,950	85,950	558,365	85,950	163,376	3,023,655
29																
30	8600-8799 Other Local Revenues															
31	8782 9025 ROP - Pass Through		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	8677 9085 ASES - Pass Through		-	-	-	-	-	-	798,680	-	-	332,185	-	-	-	1,130,864
33	8782 SPED PA Special Education - Pass Through		286,506	286,506	515,711	515,711	515,711	-	515,711	515,711	555,885	555,885	555,885	555,885	277,943	5,653,051
34	Multiple Other Local		9,868	143,444	122,510	166,229	15,936	-	53,762	59,321	73,039	72,271	70,069	91,039	39,472	916,960
35	8600-8799 Subtotal Other Local Revenues		296,374	429,950	638,221	681,940	531,647	-	1,368,182	575,032	628,924	980,341	625,954	646,924	317,415	7,700,876
36																
37	8900-8998 Transfers In & Other Sources		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7	6,531	-	16	19,818	26,372
38																
39	8000-8998 Total Cash Inflows - CY Revenues		\$ 2,803,249	\$ 3,163,010	\$ 8,649,717	\$ 7,120,719	\$ 6,959,408	\$ -	\$ 16,552,643	\$ 8,020,315	\$ 5,105,157	\$ 11,227,508	\$ 10,953,287	\$ 7,235,816	\$ 10,078,601	\$ 97,969,630
40																
41	1000-7998 Cash Outflows - CY Expenditures															
42	1000-3999 Salaries & Benefits															
43	1000-1000 Certificated		\$ 3,842,235	\$ 4,165,569	\$ 4,170,909	\$ 4,204,408	\$ 4,165,345	\$ -	\$ 4,147,757	\$ 4,191,955	\$ 4,242,424	\$ 4,361,202	\$ 4,264,398	\$ 4,207,339	\$ 4,312,245	\$ 60,275,814
44	2000-2999 Classified		766,428	1,345,307	1,404,117	1,466,519	1,427,335	-	1,405,551	1,524,011	1,482,657	1,466,091	1,585,158	1,471,950	1,645,147	18,950,288
45	3000-3999 Benefits		1,238,095	900,782	1,712,151	1,740,631	1,714,418	-	1,732,452	1,569,891	1,795,732	1,818,833	1,818,814	1,794,307	1,714,280	19,548,285
46	1000-3999 Subtotal Salaries & Benefits		5,846,758	6,411,657	7,287,176	7,411,557	7,307,098	-	7,285,759	7,285,857	7,600,814	7,644,125	7,648,371	7,473,698	7,671,651	88,772,347
47																
48	4000-7998 Other Expenditures															
49	4000-4999 Supplies		\$ 31,740	\$ 279,529	\$ 528,101	\$ 825,082	\$ 390,794	\$ -	\$ 653,195	\$ 478,491	\$ 507,955	\$ 552,240	\$ 780,058	\$ 587,983	\$ 2,073,645	\$ 7,883,692
50	5500-5599 Utilities		480	209,969	358,815	389,632	386,328	-	235,146	178,494	205,740	253,008	241,962	226,372	465,291	3,151,037
51	5000-5999 Other Services (Excl. Utilities)		49,842	77,003	153,783	728,237	643,555	-	240,246	439,306	467,371	353,045	577,039	324,139	528,516	4,582,081
52	6000-6999 Capital		38,062	108,199	9,923	(50,470)	21,137	-	45,219	12,829	74,211	74,211	74,211	74,211	410,784	890,528
52.1	Action Required		-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	7000-7998 Transfers Out, Other Uses & Outgo		48,845	311,217	285,377	0	-	-	47,132	13,328	-	-	-	-	-	765,900
54	4000-7998 Subtotal Other Expenditures		168,969	1,159,317	1,335,798	1,892,482	1,441,814	-	1,220,938	1,120,448	869,208	1,058,177	1,510,465	1,212,685	3,478,138	17,013,238
55																
56	1000-7998 Total Cash Outflows - CY Expenditures		\$ 6,013,724	\$ 7,570,974	\$ 8,622,975	\$ 9,303,939	\$ 8,748,912	\$ -	\$ 8,506,698	\$ 8,406,334	\$ 8,370,022	\$ 8,700,302	\$ 9,158,535	\$ 8,588,281	\$ 11,149,787	\$ 103,785,586
57			178,747													
58	9111-9499 Assets (Excluding 9110 Cash)															
59	9111-9199 Other Cash Equivalents	\$ 443,850	\$ -	\$ -	\$ -	\$ 101,355	(7)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,347
60	9200-9299 Receivables (Excl. deferrals listed below)	2,227,300	(7,557,860)	90,790	9,184,544	557,099	-	-	-	155,675	-	-	-	-	336,718	2,775,968
61	9200-9299 Deferrals - Principal Apportionment	7,137,131	7,137,131	-	-	-	-	-	-	-	-	-	-	-	-	7,137,131
64	9200-9299 Receivables - Lottery	468,438	468,438	-	-	-	-	-	-	-	-	-	-	-	-	468,438
65	9300-9319 Temporary Loans / Due From	807,930	-	-	-	753,936	-	-	-	53,994	-	-	-	-	-	807,930
66	9320-9499 Other Assets	141,565	32,344	18,821	(60,921)	(20,242)	(19,271)	-	(37,286)	27,957	-	-	-	-	-	(64,788)
67																
68	9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 11,226,014	\$ 80,053	\$ 118,411	\$ 9,123,824	\$ 1,388,148	(19,279)	\$ -	(37,286)	\$ 237,625	\$ -	\$ -	\$ -	\$ -	\$ 336,718	\$ 11,226,014
69																
70	9500-9659 Current Liabilities															
71	9500-9599 Payables	\$ 1,966,278	(740,865)	(560,916)	(609,914)	(191,060)	(60,302)	\$ -	158,381	131,549	\$ -	\$ -	\$ -	\$ -	\$ -	(1,873,128)
72	9650-9659 Deferred Revenues	1,073,958	-	-	-	(1,673,968)	-	-	-	-	-	-	-	-	(93,150)	(1,767,108)
73																
74	9500-9659 Change in Current Liabilities	\$ 3,840,236	(740,865)	(560,916)	(609,914)	(1,865,018)	(60,302)	\$ -	158,381	\$ 131,549	\$ -	\$ -	\$ -	\$ -	(93,150)	(3,640,236)

La Mesa-Spring Valley Elementary

08197 AL
2000 2000

3/11/2015 17:02

2014-15 General Fund Cashflows

Actuals to end of the month of:
January 2015

2000 2000		January 2016														Totals up to June 30th	
3/11/2016 17:02		Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June		
75																	
76	Multiple Other Activity																
77	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,067,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,067,827	
78	9795	Other Restatements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
79	7999	Expense Suspense	(792,011)	(180,708)	976,766	(10,370)	6,733	(11,826)	(27,841)	-	-	-	-	-	-	(39,057)	
80	8999	Revenue Suspense	8,948,830	287,051	(8,976,026)	(350,854)	307,185	(307,185)	38,030	-	-	-	-	-	-	38,030	
81	9910	Payroll Suspense	(86,858)	94,728	4	517,974	(161)	1,576	2,224	-	-	-	-	-	-	629,486	
82		Treasury Reconciling Items	639,510	279,765	116,797	(742,622)	(11,821)	(116,186)	1,419	-	-	-	-	-	-	166,882	
83																	
84	Multiple Total Other Activity		\$ 8,709,470	\$ 481,436	\$ (7,782,060)	\$ (585,872)	\$ 301,936	\$ -	\$ (433,421)	\$ 1,681,659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,383,148	
85																	
86	Ending Balance WITHOUT Borrowing		\$ 7,206,999	\$ 4,459,405	\$ 90,372	\$ 848,784	\$ (2,409,195)	\$ (3,976,348)	\$ (3,976,348)	\$ 3,957,471	\$ 5,522,265	\$ 2,257,420	\$ 4,784,626	\$ 6,579,078	\$ 5,128,613	\$ 4,300,995	\$ 10,872,244
87																	
89	Multiple Borrowing Activity																
90	9640	TRAN / TTF Principal Amounts	\$ 9,959,568	\$ -	\$ 7,855,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,855,000	
91	8660	TRAN / TTF Premium	-	-	132,278	-	-	-	-	-	-	-	-	-	-	132,278	
92	5800	TRAN / TTF Issuance Cost & Interest	-	(0,778)	(178,368)	-	-	-	-	-	-	-	-	-	-	(188,177)	
93	9135 & 9040	TRAN / TTF Repayment	(6,959,568)	-	(2,298)	-	-	-	(3,997,977)	-	-	-	(3,997,977)	-	-	(14,957,820)	
94	9600-9619	Temporary Loans / Due To	158,484	-	-	-	-	-	(158,484)	-	-	-	-	-	-	(158,484)	
95	9629-9649	Other Liabilities (Excluding TRANS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
96																	
97	Multiple Total Borrowing Activity		\$ 7,118,052	\$ (6,959,346)	\$ 7,508,580	\$ (2,298)	\$ -	\$ -	\$ -	\$ (4,156,461)	\$ -	\$ -	\$ -	\$ (3,997,977)	\$ -	\$ (7,317,202)	
98																	
99	9110	Ending Cash Balance	\$ 6,739,274	\$ 4,688,111	\$ 8,047,958	\$ 8,804,052	\$ 5,546,090	\$ 3,978,940	\$ 3,978,940	\$ 11,812,759	\$ 9,321,112	\$ 6,056,247	\$ 6,583,453	\$ 6,379,928	\$ 4,929,463	\$ 4,101,845	\$ 3,555,042
Ending Fund Balance \$ 7,206,999			94%														
13-14	Ending Cash Balance	\$ 6,694,602	\$ 7,485,991	\$ 8,802,994	\$ 5,899,575	\$ 15,682,388	\$ 6,852,588	\$ 12,650,114	\$ 18,385,284	\$ 5,188,234	\$ 5,369,476	\$ 13,631,066	\$ 7,761,105	\$ 6,739,274			
12-13	Ending Cash Balance	\$ 17,000,477	\$ 11,838,208	\$ 10,408,342	\$ 8,112,022	\$ 4,431,942	\$ 4,431,942	\$ 9,941,999	\$ 7,504,156	\$ 4,385,727	\$ 10,509,923	\$ 6,739,063	\$ 1,088,670	\$ 6,850,431			
11-12	Ending Cash Balance	\$ 4,356,410	\$ 5,735,029	\$ 9,298,018	\$ 2,388,734	\$ 2,708,303	\$ 12,706,303	\$ 6,694,844	\$ 11,426,143	\$ 5,900,389	\$ 5,900,389	\$ 5,900,389	\$ 6,023,741	\$ 2,828,732			
10-11	Ending Cash Balance	\$ 4,336,773	\$ 5,102,064	\$ 2,234,867	\$ 407,747	\$ 167,476	\$ 11,843,168	\$ 10,401,382	\$ 4,254,296	\$ 1,688,581	\$ 17,173,268	\$ 11,913,974	\$ 6,104,032				
09-10	Ending Cash Balance	\$ 14,802,908	\$ 6,526,186	\$ 6,050,869	\$ 6,366,120	\$ 1,118,543	\$ 7,743,073	\$ 7,270,016	\$ 3,732,210	\$ 2,115,926	\$ 386,386	\$ 316,073	\$ 980,498				
08-09	Ending Cash Balance	\$ 12,879,055	\$ 11,818,680	\$ 10,513,369	\$ 9,458,136	\$ 7,268,769	\$ 15,000,062	\$ 10,326,584	\$ 6,485,378	\$ 4,842,845	\$ 7,101,970	\$ 4,264,745	\$ 2,888,368				
07-08	Ending Cash Balance	\$ 15,118,880	\$ 13,506,947	\$ 12,433,333	\$ 11,706,082	\$ 9,282,766	\$ 11,688,620	\$ 12,621,030	\$ 13,601,996	\$ 15,262,714	\$ 16,932,766	\$ 16,327,103	\$ 6,726,182				
06-07	Ending Cash Balance	\$ 18,204,888	\$ 15,725,563	\$ 12,599,505	\$ 11,997,378	\$ 11,819,219	\$ 15,504,208	\$ 16,348,022	\$ 19,665,959	\$ 17,008,606	\$ 19,811,659	\$ 21,082,992	\$ 16,554,437				
05-06	Ending Cash Balance	\$ 13,545,596	\$ 13,060,413	\$ 10,844,508	\$ 10,611,251	\$ 9,285,379	\$ 13,771,787	\$ 17,486,510	\$ 22,003,568	\$ 19,184,558	\$ 22,065,665	\$ 21,265,450	\$ 13,898,541				
04-05	Ending Cash Balance	\$ 14,224,604	\$ 14,097,606	\$ 12,337,358	\$ 10,489,607	\$ 8,275,174	\$ 10,775,457	\$ 13,773,634	\$ 17,986,422	\$ 18,033,180	\$ 17,686,294	\$ 20,248,111	\$ 13,180,345				

Form MYP1 ~ General Fund Multi-Year Projections for 2014-15, 2015-16, and 2016-17

Multi-Year Projections Detail Report
La Mesa-Spring Valley Elementary 2nd Interim 2014-15

DESCRIPTION	OBJECT CODE	FY 2014-15			FY 2015-16			FY 2016-17		
		Current (Base Year)			First Projected Year			Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A Beginning Balance as of July 1		\$6,414,908	\$2,459,918	\$8,874,826	\$3,047,872	\$0	\$3,047,872	\$6,538,314	\$0	\$6,538,314
B Revenues										
1 Revenue Limit Sources	8010-8099	81,719,925	389,893	82,109,818	88,671,204	512,307	89,183,511	92,613,075	512,307	93,125,382
2 Federal Revenues	8100-8299	44,000	6,153,804	6,197,804	44,000	5,954,159	5,998,158	44,000	5,954,159	5,998,158
3 Other State Revenues	8300-8599	2,597,454	1,401,215	3,998,669	3,906,098	1,421,495	5,327,593	1,810,898	1,443,780	3,254,678
4 Other Local Revenues	8600-8799	897,998	7,278,694	8,176,692	703,064	7,232,737	7,935,801	710,921	7,356,714	8,067,635
5 Total Revenues		85,259,376	15,223,606	100,482,983	93,324,366	15,120,697	108,445,063	95,178,893	15,266,959	110,445,853
Beginning Balance & Revenue (A+B5)		\$91,674,284	\$17,683,524	\$109,357,809	\$96,372,238	\$15,120,697	\$111,492,935	\$101,717,207	\$15,266,960	\$116,984,167
C Expenditures										
1 Certificated Salaries	1000-1999	40,872,794	9,373,874	50,246,667	40,357,798	9,502,436	49,860,235	40,910,593	9,632,799	50,543,392
2 Classified Salaries	2000-2999	11,700,522	5,411,966	17,112,487	11,456,622	5,809,411	17,266,033	11,560,282	5,860,831	17,421,114
3 Employee Benefits	3000-3999	15,394,500	4,974,759	20,369,259	15,857,637	5,422,148	21,279,785	17,361,353	5,906,086	23,267,439
4 Books & Supplies	4000-4999	4,891,940	3,525,365	8,417,305	4,461,118	2,374,583	6,835,702	4,572,646	2,433,948	7,006,594
5 Services, Other Operating Exp	5000-5999	5,385,286	3,219,369	8,604,655	5,512,646	3,274,808	8,787,455	5,379,450	3,352,908	8,732,357
6 Capital Outlay	6000-6999	226,612	663,916	890,528	231,371	29,644	261,015	237,155	30,385	267,540
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	835,291	0	835,291	835,291	0	835,291	835,291	0	835,291
9 Direct Support/Indirect Costs	7300-7399	(355,644)	134,775	(220,869)	(363,113)	137,605	(225,507)	(372,190)	141,045	(231,145)
10 CSR Reduction (for info only)	1000-7999							0	0	0
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12 Total Expenditures:		\$78,951,301	\$27,304,023	\$106,255,324	\$78,349,371	\$26,550,637	\$104,900,008	\$80,484,580	\$27,358,003	\$107,842,583
D Interfund Xfers/Other Sources										
1 Transfers In	8910-8929	67,105	0	67,105	67,105	0	67,105	67,105	0	67,105
2 Transfers Out	7610-7629	121,718	0	121,718	121,718	0	121,718	121,718	0	121,718
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	(9,620,499)	9,620,499	0	(11,429,940)	11,429,940	0	(12,091,043)	12,091,043	0
E Net Increase (Decrease) In Fund Balance		(\$3,367,036)	(\$2,459,918)	(\$5,826,954)	\$3,490,442	\$0	\$3,490,442	\$2,548,657	(\$0)	\$2,548,657
F Ending Balance		\$3,047,872	\$0	\$3,047,872	\$6,538,314	\$0	\$6,538,314	\$9,086,971	(\$0)	\$9,086,971
1 Revolving Cash	9711	43,650	0	43,650	43,650	0	43,650	43,650	0	43,650
2 Other Reserves - Stores	97xx	141,565	0	141,565	141,565	0	141,565	141,565	0	141,565
3 Restricted	9740	0	0	0	0	0	0	0	(0)	(0)
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties	9789	3,191,311	0	3,191,311	3,150,652	0	3,150,652	3,238,929	0	3,238,929
Special Reserve Fund Reserve Econ UC	9789	922,834	0	922,834	1,338,207	0	1,338,207	1,424,925	0	1,424,925
8 Unassigned/unappropriated Amount	9790	0	0	0	3,202,447	0	3,202,447	5,662,827	0	5,662,827
G Components of Ending Fund Balance Total		\$4,299,360	\$0	\$4,299,360	\$7,876,521	\$0	\$7,876,521	\$10,511,896	(\$0)	\$10,511,896

		3% Calculated Reserve, or \$50,000 (greater of the two)			
Reserve Percentage Level for this district:	3.00%	Total Reserves			
FY 2014-15 ADA Input Sheet (District):	11,603.58	FY 2014-15 Bud	\$3,191,311	3% Calculated	\$3,191,311
		FY 2015-16 Proj	\$3,150,652	3% Calculated	\$3,150,652
		FY 2016-17 Proj	\$3,238,929	3% Calculated	\$3,238,929
FY 2015-16 Unappropriated Amount is:	Positive				
FY 2016-17 Unappropriated Amount is:	Positive				
*NOTE: Negative number means reserve % not met compares amount in 9770 only.					
*NOTE: negative number means reserve % not met Compares amount in 9770 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	82,109,818.00	8.61%	89,183,511.00	4.42%	93,125,382.00
2. Federal Revenues	8100-8299	6,197,803.94	-3.22%	5,998,159.00	0.00%	5,998,159.00
3. Other State Revenues	8300-8599	3,998,668.75	33.23%	5,327,593.00	-38.91%	3,254,678.00
4. Other Local Revenues	8600-8799	8,176,691.89	-2.95%	7,935,801.00	1.66%	8,067,635.00
5. Other Financing Sources						
a. Transfers In	8900-8929	67,105.00	0.00%	67,105.00	0.00%	67,105.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		100,550,087.58	7.92%	108,512,169.00	1.84%	110,512,959.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,246,667.37		49,860,234.00
b. Step & Column Adjustment				700,781.62		695,372.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,087,214.99)		(12,214.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,246,667.37	-0.77%	49,860,234.00	1.37%	50,543,392.18
2. Classified Salaries						
a. Base Salaries				17,112,487.34		17,266,036.00
b. Step & Column Adjustment				171,124.88		165,984.22
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(17,576.22)		(10,906.22)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,112,487.34	0.90%	17,266,036.00	0.90%	17,421,114.00
3. Employee Benefits	3000-3999	20,369,258.55	4.47%	21,279,785.00	9.34%	23,267,439.00
4. Books and Supplies	4000-4999	8,417,305.25	-18.79%	6,835,701.00	2.50%	7,006,594.00
5. Services and Other Operating Expenditures	5000-5999	8,604,655.08	2.12%	8,787,454.00	-0.63%	8,732,358.00
6. Capital Outlay	6000-6999	890,528.22	-70.69%	261,015.00	2.50%	267,540.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	835,291.05	0.00%	835,291.00	0.00%	835,291.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(220,869.00)	2.10%	(225,508.00)	2.50%	(231,145.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	121,718.00	0.00%	121,718.00	0.00%	121,718.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		106,377,041.86	-1.27%	105,021,726.00	2.80%	107,964,301.18
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,826,954.28)		3,490,443.00		2,548,657.82
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,874,825.92		3,047,871.64		6,538,314.64
2. Ending Fund Balance (Sum lines C and D1)		3,047,871.64		6,538,314.64		9,086,972.46
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	185,215.00		185,215.00		185,215.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,862,656.64		3,150,652.00		3,238,929.00
2. Unassigned/Unappropriated	9790	0.00		3,202,447.64		5,662,828.46
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,047,871.64		6,538,314.64		9,086,972.46

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,862,656.64		3,150,652.00		3,238,929.00
c. Unassigned/Unappropriated	9790	0.00		3,202,447.64		5,662,828.46
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,217,127.20		1,338,207.00		1,424,925.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		4,079,783.84		7,691,306.64		10,326,682.46
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.84%		7.32%		9.56%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		11,600.89		11,603.58		11,603.58
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		106,377,041.86		105,021,726.00		107,964,301.18
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		106,377,041.86		105,021,726.00		107,964,301.18
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,191,311.26		3,150,651.78		3,238,929.04
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,191,311.26		3,150,651.78		3,238,929.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Assumptions ~ 2nd Interim Multi-Year Projection Assumptions for 2014-15, 2015-16, and 2016-17

LA MESA-SPRING VALLEY SCHOOL DISTRICT

2014-15 Second Interim Multiyear Projection Assumptions

GENERAL ASSUMPTIONS

▪ **Local Control Funding Formula (LCFF) – Elements**

The LCFF is intended to provide a funding mechanism that is simple and transparent while providing school districts with a maximum level of flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from the Revenue Limit funding model to the LCFF is complex. The following describes only the basic components of the LCFF funding model.

1. Average Daily Attendance (ADA)

Fiscal year 2014-15 uses projected Period 2 ADA of 11,603.58, which is greater than the actual P2 of 2013-14 of 11,565.05. Enrollment is projected to remain flat at 11,603.58 for 2015-16 and 2016-17.

2. Annual Cost-of-Living Adjustment (COLA)

As set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in multiyear projections (MYP). COLA is a component of target funding under the LCFF. The following COLA projections are applied to target LCFF funding levels:

- 2014-15 .85%
- 2015-16 1.58%
- 2016-17 2.17%

3. Supplemental and Concentration Grants – Unduplicated Pupils

Supplemental and concentration grant amounts are calculated based on the percentage of “unduplicated pupils” enrolled in the District on Census Day (first Wednesday in October).

The percentage equals:

- Unduplicated count of pupils who (1) are English learners, (2) meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or (3) are foster youth. “Unduplicated count” means that each pupil is counted only once even if the pupil meets more than one of these criteria.
- Divided by total enrollment in the District.
- All pupil counts are based on Fall 1 certified enrollment as of Census Day.

The Districtwide unduplicated count is 61.58%.

4. LCFF Gap Funding

Gap funding is the percentage at which the LCFF is funded during the transition to target funding levels in 2021. Set by the DOF for the current year and estimated by the DOF for the two subsequent years for use in the MYPs. Current estimates are 2014-15 Gap Funding at 29.15%, 2015-16 at 32.19% and 2016-17 at 23.71%.

▪ **Property Tax**

Estimates are provided by the San Diego County Assessor’s Office, using the most recent (November 2014) County Assessor information. For 2014-15, property taxes are projected at \$23,168,353. Taxes are projected to remain flat for 2015-16 and 2016-17.

- **Consumer Price Index (CPI)**

The California CPI is projected using the School Services of California Dashboard forecast: 1.8% for 2014-15, 2.10% for 2015-16, and 2.50% for 2016-17.

- **Lottery Revenue**

Lottery revenue for 2014-15, 2015-16 and 2016-17 is projected at \$162 per ADA. Funding is based upon the prior year's annual ADA.

- **Interest Rates**

Using the San Diego County Treasurer's Office forecast, interest rates are projected at .50% for 2014-15, 2015-16, and 2016-17.

- **Salary Adjustments**

Step-and-column is projected using a 1.40% increase for 2015-16 and 2016-17 for certificated staff and classified staff are projected using 1% increase.

- **Health and Welfare Benefits**

Health and welfare benefits are projected using a 5.0% increase for 2015-16 and 2016-17 for all active employees and retirees. Current year budgets have been adjusted to actual changes that occurred from open enrollment and became effective January 1, 2015.

REVENUE ASSUMPTIONS

- **LCFF Sources**

Projections for state aid have been calculated using the FCMAT LCFF calculator and is based upon the best information that is currently available and includes provisions in the 2014-15 adopted state budget as well as the Governors proposed 2015-16 budget released in January. The 2014-15 First Interim Report was approved by the Board on December 9, 2014. The Second Interim Report includes changes made since that time. The total changes to LCFF Sources in 2014-15 resulted in a decrease of \$210,943. The majority of this change is due to a slight adjustment in LCFF gap funding in the current year. LCFF Sources will increase by approximately \$7M in 2015-16 and approximately \$4M in 2016-17.

- **Federal Revenues**

Projections for 2014-15 are based on the most current funding information available and include prior year adjustments, deferred, and unused funds. Projections for 2015-16 and 2016-17 assume the same level of funding as in 2014-15 and do not include prior year funds. Adjustments have been made for one-time funds. The total changes for Federal Revenues resulted in an increase of \$100,928.

- **State Revenues**

Projections for 2014-15 use the most current funding information available and include prior year adjustments, deferred, and unused funds. Projections for 2015-16 and 2016-17 are based on state budget information provided by School Services of California as well as the San Diego County Office of Education. The Common Core carryover funding from the 2013-14 fiscal year of 1,667,827 required a restatement due to a change in accounting requirements for the program. The program was originally a deferred revenue program, where revenue is not allowed to be accounted for until it is spent, and changed to a restricted ending balance program, where revenue is allowed to be included as part of the fund balance regardless of the funds being spent. The restatement removes the carryover funding from the current year revenue and increases the restricted beginning fund balance for 2014-15. This is the primary reason for the decrease in State Revenue of \$1,655,244.

- **Local And Other Revenues**

Projections for 2014-15 are based on actuals. The revenue and expenditure budgets for 2014-15 minigrants and donation funds are added as they are received and are increased on the revenue side and increased on the expenditure side; therefore there is no impact on the ending fund balance or reserves. The total increase to Local and Other Revenue is \$206,536.

CONTRIBUTIONS

- **Special Education, And Restricted Maintenance**

For 2014-15 the general fund contribution from Special Education is estimated at \$7,591,091. The general fund contribution to the Restricted Maintenance program is \$2,029,408. General fund contributions occur when expenditures exceed revenues received for a restricted program. These excess expenditures are covered by a contribution from the general fund.

EXPENDITURE ASSUMPTIONS

- **Statutory Benefits**

Statutory benefits include State Teachers' Retirement (STRS), Public Employees' Retirement (PERS), Social Security, Medicare, Workers' Compensation, and Unemployment Insurance. They are projected using actual rates for 2014-15. The STRS increase of 1.85% was added in 2015-16 and an additional 1.85% in 2016-17. The employer paid STRS rate for 2015-16 is 10.73% & 12.58% in 2016-17, which is an increase of \$1,827,803 over the two years. The PERS increase of .83% was added in 2015-16 and an additional 2.40% in 2016-17. The employer-paid PERS rate for 2015-16 is 12.60% and 15.00% in 2016-17 which is an increase of \$608,444 over the two years. *The combined impact of these increases on the multiyear projection is \$2,436,247.*

- **Restricted Programs**

Restricted program expenses are budgeted to equal anticipated revenues. Salary, benefits, supplies, and services have been adjusted for any known staffing or funding changes. The remainder of available funds has been budgeted in the 4000 objects and will be aligned to the applicable object code (expenditure category) as spent. As mentioned above, restricted programs have been adjusted in 2015-16, and 2016-17 for the one-time use of carryover funds and expenditures based on newly projected one-time revenues.

- **Property and Liability Insurance Costs**

Have been adjusted based on the actual premiums paid for 2014-15 to the San Diego County JPA. The total cost is \$512,628. At First Interim the total cost was \$513,478.

Multi-Year Projections Detail Report
Multi-Year Projection Assumptions Sheet
2nd Interim 2014-15

La Mesa-Spring Valley Elementary

DESCRIPTION	Data in shaded areas are provided by SDCOE (for information only)			
	SDCOE	FY 2014-15	FY 2015-16	FY 2016-17
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)
COLA - (SSC Dartboard)	Informational	0.850%	1.580%	2.100%
COLA - (DOF)	Used In Calc	0.850%	1.580%	2.170%
Funded COLA - (Categorical)	Used In Calc	0.85%	1.58%	2.17%
Gap Funding - (DOF)	Informational	29.15%	32.19%	23.71%
California Consumer Price Index - (SSC Dartboard)	Used In Calc	1.80%	2.10%	2.50%
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$128	\$128	\$128
	Restricted	\$34	\$34	\$34
Current Interest Rate - (SD County Treasurer's Office)		0.50%	0.50%	0.50%
Property Taxes (% Increase)	(District Input)	0.00%	0.00%	0.00%
Projected Budget Reduction	Unrestricted			
	Restricted			
State Aid 8011 (enter from BASC LCFF Calc.)	(District Input)	\$ 45,687,045	\$ 52,752,071	\$ 56,693,942
EPA 8012 (enter from BASC LCFF Calc.)	(District Input)	\$ 12,864,527	\$ 12,864,527	\$ 12,864,527
Average Daily Attendance (ADA) Projections	(District Input)	11,603.58	11,603.58	11,603.58
	% Change		0.00%	0.00%
Salary Step & Column Percent Increases:				
Teachers 1100		2.00%	1.40%	1.40%
Certificated Pupil Support 1200		2.00%	1.40%	1.40%
Certificated Supervisor & Admin 1300		2.00%	1.40%	1.40%
Other Certificated 1900		0.00%	0.00%	0.00%
Instructional Aides 2100		2.00%	1.00%	1.00%
Classified Support 2200		2.00%	1.00%	1.00%
Classified Supervisor & Admin 2300		2.00%	1.00%	1.00%
Clerical, Technical, & Office Staff 2400		2.00%	1.00%	1.00%
Other Classified 2900		0.00%	0.00%	0.00%
Mgmt, Cert, & Classified Contract Increases:				
Management Increases	(District Input)	0.00%	0.00%	0.00%
Certificated Increases	(District Input)	0.00%	0.00%	0.00%
Classified Increases	(District Input)	0.00%	0.00%	0.00%
Benefits:				
STRS 3100-3102		8.88%	10.73%	12.58%
PERS 3200-3202		11.771%	12.600%	15.00%
OASDI/Medicare/Alternative 3300-3302		1.45%	1.45%	1.45%
Health & Welfare Increase (% Increase) 3400-3402		1.46%	5.00%	5.00%
State Unemployment 3500-3502		0.05%	0.05%	0.05%
Workers' Comp (% Increase) 3600-3602		0.00%	0.00%	0.00%
OPEB Allocated Costs (% Increase) *3711-3712		1.46%	5.00%	5.00%
OPEB Active Employee Costs (% Increase) 3751-3752		1.46%	5.00%	5.00%
Other Employee Benefits (Include early retirement incentive) 3900-3902	(District Input)	0.00%	0.00%	0.00%
		Unrestricted	Restricted	Combined
FY 2014-15 General Fund Beginning Balances (District Input)		\$ 6,414,908	\$ 792,092	\$ 7,206,999
(+/-) Audit Adjustment (District Input)		\$ -	\$ 1,667,827	\$ 1,667,827
Net Beginning Balance		\$ 6,414,908	\$ 2,459,918	\$ 8,874,826

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

*Roll up to 3701 and 3702

Local Control Funding Formula Calculation (LCFF)

LCFF Calculator Universal Assumptions
La Mesa-Spring Valley - 2014-15 2ND INTERIM PROJECTION FEB 10 2015

Summary of Funding				
	2013-14	2014-15	2015-16	2016-17
Target	\$ 101,047,763	\$ 101,846,457	\$ 103,314,454	\$ 105,296,555
Floor	69,438,414	73,439,214	81,719,925	88,671,204
Current Year Gap Funding	3,793,658	8,280,711	6,951,279	3,941,871
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 73,232,072	\$ 81,719,925	\$ 88,671,204	\$ 92,613,075

	Components of LCFF By Object Code									
	2012-13		2013-14		2014-15		2015-16		2016-17	
8011 - State Aid	\$	24,813,540	\$	38,511,370	\$	45,687,045	\$	52,752,071	\$	56,693,942
8011 - Fair Share		-		-		-		-		-
8311 & 8590 - Categoricals		11,056,885		-		-		-		-
8012 - EPA		12,943,945		12,278,628		12,864,527		12,864,527		12,864,527
Local Revenue Sources:										
8021 to 8048 - Property Taxes				22,442,074		23,168,353		23,054,606		23,054,606
8096 - In-Lieu of Property Taxes				-		-		-		-
Property Taxes net of in-lieu		22,400,742		22,442,074		23,168,353		23,054,606		23,054,606
TOTAL FUNDING	\$	71,215,112	\$	73,232,072	\$	81,719,925	\$	88,671,204	\$	92,613,075
Excess Taxes	\$	-	\$	-	\$	-	\$	-	\$	-
EPA in excess to LCFF Funding	\$	-	\$	-	\$	-	\$	-	\$	-

Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant				
	2013-14	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 5,330,257	\$ 6,547,212	\$ 5,683,239	\$ 5,683,239
Current year Minimum Proportionality Percentage (MPP)	7.16%	8.16%	6.68%	6.68%

Summary of Student Population				
	2013-14	2014-15	2015-16	2016-17
Unduplicated Pupil Population				
Count	7,517.17	7,414.00	7,414.00	7,414.00
Rolling %, Supplemental Grant	62.1100%	61.5820%	61.4064%	61.0558%
Rolling %, Concentration Grant	62.1100%	61.5820%	61.4064%	61.0558%
Total Actual ADA	11,565.05	11,603.58	11,603.58	11,603.58
Grades TK-3	5,462.93	5,416.94	5,416.94	5,416.94
Grades 4-6	3,713.99	3,832.68	3,832.68	3,832.68
Grades 7-8	2,388.13	2,353.96	2,353.96	2,353.96
Grades 9-12	-	-	-	-
Total Adjusted Base Funded ADA	11,565.05	11,603.58	11,603.58	11,603.58
Grades TK-3	5,462.93	5,416.94	5,416.94	5,416.94
Grades 4-6	3,713.99	3,832.68	3,832.68	3,832.68
Grades 7-8	2,388.13	2,353.96	2,353.96	2,353.96
Grades 9-12	-	-	-	-
Necessary Small Schools	-	-	-	-