




La Mesa-Spring Valley School District

2014-15
Adopted
Budget



ANNUAL BUDGET REPORT:
July 1, 2014 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

Budget available for inspection at:

Public Hearing:

Place: 4750 Date Avenue
Date: May 30, 2014

Place: 4750 Date Avenue
Date: June 04, 2014
Time: 07:00 AM

Adoption Date: June 17, 2014

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

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Title: Director of Fiscal Services

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Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

| CRITERIA AND STANDARDS | | | Met | Not Met |
|------------------------|--------------------------------------|--|-----|---------|
| 1 | Average Daily Attendance | Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X | |
| 2 | Enrollment | Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X | |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years. | X | |
| 4 | Local Control Funding Formula (LCFF) | Projected change in LCFF is within the standard for the budget and two subsequent fiscal years. | X | |

| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
|---|---------------------------------------|--|------------|----------------|
| 5 | Salaries and Benefits | Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years. | | X |
| 6a | Other Revenues | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years. | | X |
| 6b | Other Expenditures | Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years. | | X |
| 7a | Deferred Maintenance | AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the LCFF. This section has been inactivated. | | |
| 7b | Ongoing and Major Maintenance Account | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget. | X | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years. | | X |
| 9 | Fund Balance | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years. | X | |
| 10 | Reserves | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X | |

| SUPPLEMENTAL INFORMATION | | | No | Yes |
|---------------------------------|--|--|-----------|------------|
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources? | X | |
| S3 | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues? | X | |
| S4 | Contingent Revenues | Are any projected revenues for the budget 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 by more than the standard for the budget 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? | | X |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment? | | X |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, are they lifetime benefits? | | X |
| | | • If yes, do benefits continue beyond age 65? | | X |
| | | • If yes, are benefits funded by pay-as-you-go? | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | | X |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | X | |
| | | • Classified? (Section S8B, Line 1) | X | |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | X | |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? | | X |
| | | • Approval date for adoption of the LCAP or approval of an update to the LCAP: | | Jun 17, 2014 |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures? | | X |

| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
|-------------------------------------|---|---|-----------|------------|
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget 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 fiscal year and budget year? | | 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 fiscal year or budget year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget 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 | |

| ADDITIONAL FISCAL INDICATORS (continued) | | | No | Yes |
|---|---------------------------------|---|-----------|------------|
| 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 | |

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July 1 Budget (Single Adoption)
2014-15 Budget

Technical Review Checks

La Mesa-Spring Valley

San Diego County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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July 1 Budget (Single Adoption)
2013-14 Estimated Actuals
Technical Review Checks

La Mesa-Spring Valley

San Diego County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | |
|-------|---|---------------------------------|-------------------|
| | | 2013-14 Estimated Actuals | 2014-15 Budget |
| 01 | General Fund/County School Service Fund | GS | GS |
| 09 | Charter Schools Special Revenue Fund | | |
| 10 | Special Education Pass-Through Fund | | |
| 11 | Adult Education Fund | | |
| 12 | Child Development Fund | G | G |
| 13 | Cafeteria Special Revenue Fund | G | G |
| 14 | Deferred Maintenance Fund | | |
| 15 | Pupil Transportation Equipment Fund | | |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | G | G |
| 18 | School Bus Emissions Reduction Fund | | |
| 19 | Foundation Special Revenue Fund | | |
| 20 | Special Reserve Fund for Postemployment Benefits | | |
| 21 | Building Fund | G | G |
| 25 | Capital Facilities Fund | G | G |
| 30 | State School Building Lease-Purchase Fund | | |
| 35 | County School Facilities Fund | | |
| 40 | Special Reserve Fund for Capital Outlay Projects | G | G |
| 49 | Capital Project Fund for Blended Component Units | | |
| 51 | Bond Interest and Redemption Fund | G | G |
| 52 | Debt Service Fund for Blended Component Units | | |
| 53 | Tax Override Fund | | |
| 56 | Debt Service Fund | | |
| 57 | Foundation Permanent Fund | | |
| 61 | Cafeteria Enterprise Fund | | |
| 62 | Charter Schools Enterprise Fund | | |
| 63 | Other Enterprise Fund | G | G |
| 66 | Warehouse Revolving Fund | | |
| 67 | Self-Insurance Fund | | |
| 71 | Retiree Benefit Fund | | |
| 73 | Foundation Private-Purpose Trust Fund | | |
| 76 | Warrant/Pass-Through Fund | | |
| 95 | Student Body Fund | | |
| 76A | Changes in Assets and Liabilities (Warrant/Pass-Through) | | |
| 95A | Changes in Assets and Liabilities (Student Body) | | |
| A | Average Daily Attendance | S | S |
| ASSET | Schedule of Capital Assets | | |
| CASH | Cashflow Worksheet | | |
| CB | Budget Certification | | S |
| CC | Workers' Compensation Certification | | S |
| CEA | Current Expense Formula/Minimum Classroom Comp. - Actuals | GS | |
| CEB | Current Expense Formula/Minimum Classroom Comp. - Budget | | GS |
| CHG | Change Order Form | | |
| DEBT | Schedule of Long-Term Liabilities | | |
| ICR | Indirect Cost Rate Worksheet | G | |
| L | Lottery Report | G | |
| MYP | Multiyear Projections - General Fund | | GS |

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | |
|-------|---|---------------------------------|-------------------|
| | | 2013-14 Estimated Actuals | 2014-15 Budget |
| NCMOE | No Child Left Behind Maintenance of Effort | G | |
| SEA | Special Education Revenue Allocations | | |
| SEAS | Special Education Revenue Allocations Setup (SELPA Selection) | | |
| SIAA | Summary of Interfund Activities - Actuals | G | |
| SIAB | Summary of Interfund Activities - Budget | | G |
| 01CS | Criteria and Standards Review | GS | GS |

**2013-14 ~ Estimated Actuals & 2014-15 Adopted Budget &
Multi-Year (2014-15 to 2016-17) Assumptions**

La Mesa-Spring Valley School District

2013-14 ESTIMATED ACTUALS, 2014-15 ADOPTED BUDGET & MULTI-YEAR PROJECTION ASSUMPTIONS

GENERAL ASSUMPTIONS

- **Revenue Limits are replaced with Local Control Funding Formula**
- **Local Control Funding Formula (LCFF) - overview**
 - The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing Local Education Agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is complex. The primary cause for this complexity is the state's commitment to ensuring all LEAs are funded at no less than they received in 2012-13 and that it will take eight years to fully fund the LCFF. This is simple in concept and extremely complex in application. The following describes only the basic components of the formula and transition into the LCFF.
 - The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of the cost-of-living adjustment (COLA). Under revenue limits, COLAs (and their deficits) played a central role in determining changes in year-over-year funding. Under the LCFF, COLAs are but one step in the formula's calculation. With the LCFF, there are four driving factors:
 1. **Average Daily Attendance (ADA)**
 - Similar to revenue limits, funding is calculated on ADA
 2. **Annual COLA**
 - Determined by the implicit price deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in multi-year projections (MYP)
 - Applied to Grade Level Base Grants, which then drives grade span adjustment and Supplemental and Concentration grant calculations.
 - DOF currently estimates 2013-14 COLA at 1.57%, 2014-15 COLA at .86% and 2015-16 COLA at 2.12% and 2016-17 COLA at 2.3%
 3. **Unduplicated Percentages**
 - Certified through an LEA's California Longitudinal Pupil Achievement Data System, (CALPADS) data with Fall 1 report (Applied to supplemental and concentration grant calculations)
 4. **Percentage of Gap Funding During Transition**
 - Set by the DOF for the current year and estimated by the DOF for the two subsequent years for use in the MYPs
 - Current year gap funding is 11.78%; estimated 2014-15 gap funding is 28.05%; estimated 2015-16 gap funding is 33.95%; estimated 2016-17 gap funding is 21.67%
- Property taxes (including redevelopment), Education Protection Act (Prop 30) funds, and State Aid are the components of the LCFF funding.
- Property tax estimates are provided by the San Diego County Assessor's Office, using the most recent (April 2014) County Assessor information.

La Mesa-Spring Valley School District

2013-14 ESTIMATED ACTUALS, 2014-15 ADOPTED BUDGET & MULTI-YEAR PROJECTION ASSUMPTIONS

- ADA is calculated using the declining enrollment formula (the greater of current or prior year ADA). Fiscal year 2013-14 uses actual Period 2 (P2) ADA of 11,562.49, which is an increase from the 2012-13 actual P2 of 51.55. Fiscal year 2014-15 uses 2013-14 P2 as it is greater than the projection of 11,537.63. Fiscal year 2015-16 and 2016-17 are projected to remain flat at 11,537.63.
- California Consumer Price Index (CPI) is projected using the School Services of California Dartboard forecast: 1.40% for 2013-14, 2.10% for 2014-15, and 2.30% for 2015-16 and 2.50% for 2016-17.
- Lottery revenue for 2013-14, 2014-15, 2015-16 and 2016-17 is projected at \$154-156 per ADA. Funding is based upon the prior year's annual ADA.
- Using the San Diego County Treasurer's Office forecast, interest rates are projected at .50% for 2013-14, 2014-15, 2015-16, and 2016-17.
- Salary step-and-column is projected using a 1.50% increase for 2014-15, 2015-16 and 2016-17 for Certificated and Classified object codes. Certificated and Classified Supervisors and Administrators are projected using a 1.0% increase for 2014-15, 2015-16, and 2016-17
- Health and Welfare benefits are projected using a 5.0% increase for 2014-15 and 8% increase for 2015-16, and 2016-17 for all active employees and retirees. Current year budgets have been adjusted for new rates as well as changes that occurred from open enrollment which were effective January 1, 2014.

La Mesa-Spring Valley School District

2013-14 ESTIMATED ACTUALS, 2014-15 ADOPTED BUDGET & MULTI-YEAR PROJECTION ASSUMPTIONS

REVENUE ASSUMPTIONS

REVENUE LIMIT/LCFF SOURCES

- Projections for state aid for 2013-14 through 2016-17 have been calculated using the DOF LCFF calculator and is based upon the best information that is currently available and includes provisions from the 2014-15 May revision of the state budget. The District 2013-14 second interim budget was approved by the Board on March 4, 2014. The 2013-14 estimated actual report includes changes made since that time. The total changes to 2013-14 Revenue Limit/LCFF Sources resulted in a decrease of (\$70,472). The majority of this change is due to changes in the LCFF calculation as well as a reduction to the Property tax projection.

FEDERAL REVENUES

- Projections for 2013-14 are based on the most current funding information available and include prior year adjustments, deferred, and unused funds. Projections for 2014-15 through 2016-17 assume the same level of funding as in 2013-14 and do not include prior year funds. Adjustments have been made for one-time funds. The total changes for Federal Revenues resulted in a decrease of (\$353,739) and is due to adjustments for sequestration reductions.

STATE REVENUES

- Projections for 2013-14 use the most current funding information available and include prior year adjustments, deferred, and unused funds. Projections for 2014-15 through 2016-17 are based on state budget information provided by School Services of California as well as the San Diego County Office of Education. Special Education Mental Health funds were increased as well as the State Preschool funds. The total increase to State Revenues is \$124,783.

LOCAL AND OTHER REVENUES

- Projections for 2013-14 use actual data. The revenue and expenditure budgets for 2013-14 minigrants and donation funds are added as they are received and are equal; therefore have no impact on the ending fund balance or reserves. The total increase to Local and Other Revenue is \$260,140. Projections for 2014-15 through 2016-17 do not include donations however all other local sources (leases, rents, etc.) use the most current information available.

CONTRIBUTIONS – SPECIAL EDUCATION, AND RESTRICTED MAINTENANCE

- For 2013-14 the Special Education encroachment is estimated at \$7,461,801. The contribution increased by \$1.7M in this fiscal year due to the implementation of LCFF, which replaces Revenue Limit funding. The \$1.7M transfer from Revenue Limit to Special Education ended in the 2012-13 fiscal year; therefore, the contribution from the General Fund was increased to offset this transfer. Additionally, with the implementation of LCFF, both Home-to-School and Special Education Transportation are now funded as unrestricted revenue and included in the State Aid portion of the LCFF. The excess of expenditures over revenue will net out in the unrestricted general fund. The Restricted Maintenance encroachment is estimated at \$1,536,917. Encroachment is a result of expenditures exceeding revenues received for a restricted program. These excess expenditures are covered by the general fund. Projections for 2014-15 through 2016-17 use the most current information available.

La Mesa-Spring Valley School District

2013-14 ESTIMATED ACTUALS, 2014-15 ADOPTED BUDGET & MULTI-YEAR PROJECTION ASSUMPTIONS

EXPENDITURE ASSUMPTIONS

- Salary projections for 2013-14 use actual calculated data for all existing employees, adjusted for step-and-column movement and program changes. Projections also include changes in certificated and classified staffing as well as full salary restoration (on the multi-year agreement) for all bargaining units effective July 1, 2014. Adjustments have been made to 2014-15 and 2015-16 for one-time use of carryover funds as well as salary restoration for all bargaining units. Additionally, projections were increased in 2014-15 for new certificated staff, which will be added to reduce class size to 24:1 at Kindergarten as well as expansion positions needed for the opening of La Mesa Arts Academy. Additional expenditures were also projected to meet the requirements of LCFF funding and the Local Control Accountability Plan (LCAP) for 2014-15 through 2016-17.
- 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 2013-14 through 2016-17. The May revision of the State budget includes a proposed increase to the STRS rate. This increase is proposed and has not been signed into law. Due to the significant amount of this expenditure (approximately \$4 million impact 2014-15 through 2016-17), the District has assigned a portion of the ending fund balance reserve in each year of the multi-year projection report in the event it should become law when the State Budget is approved.
- Health and welfare benefit projections for 2013-14 have been adjusted to actual calculations in the payroll system and include new rates effective January 1, 2014, as well as changes that occurred during open enrollment. For 2014-15 projections assume an increase of approximately 5 percent. For 2015-16 and 2016-17 an increase of approximately 8 percent is projected.
- 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 object code as spent. As mentioned above, restricted programs have been adjusted in 2014-15 and 2015-16 for the one-time use of carryover or other one-time funds.
- Property and liability insurance costs have been adjusted based on the actual premiums paid for 2013-14 to the San Diego County JPA. The total cost is \$474,474. Projections for 2014-15 through 2016-17 use estimates provided by the JPA.

2013-14 ~ 2nd Interim & 2013-14 Estimated Actual Compare

**2013-14 2ND INTERIM TO ESTIMATED ACTUAL COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

| MAJOR OBJECT - EXPLANATION | 2013-14 2ND INTERIM REVISION MARCH 3, 2014 | | 2013-14 EST. ACTUAL REVISION JUNE 17, 2014 | | Variance | |
|---|--|----------------------|--|----------------------|---------------------|---------------------|
| | Unrestricted | Restricted | Unrestricted | Restricted | Unrestricted | Restricted |
| | Combined | Combined | Combined | Combined | Increase/(Decrease) | Combined Variance |
| Mini-Grants (revenue recognized when recd) | \$ 3,510 | \$ - | \$ 3,510 | \$ - | \$ - | \$ - |
| Other Local Revenue (revenue recognized r | \$ 28,489 | \$ - | \$ 23,414 | \$ - | \$ (5,075) | \$ - |
| Reimb Local Funds | \$ 2,056 | \$ - | \$ 3,874 | \$ - | \$ 1,818 | \$ - |
| Community Redevelopment | \$ - | \$ 18,962 | \$ - | \$ 18,962 | \$ - | \$ - |
| Transportation Fees From Individuals (bus t | \$ 21,464 | \$ - | \$ 24,073 | \$ - | \$ 2,609 | \$ - |
| Transportation HTS / LEA billing | \$ 5,000 | \$ - | \$ 5,000 | \$ - | \$ - | \$ - |
| Transportation Misc billing | \$ 13,426 | \$ - | \$ 15,005 | \$ - | \$ 1,579 | \$ - |
| Spec Ed Apport Transfer East County SELP | \$ - | \$ 5,534,514 | \$ - | \$ 5,534,514 | \$ - | \$ - |
| After School Learning - ASES | \$ - | \$ 1,201,738 | \$ - | \$ 1,201,738 | \$ - | \$ - |
| SDYS PE Grant | \$ - | \$ 100,000 | \$ - | \$ 100,000 | \$ - | \$ - |
| Total Other Local Revenue | \$ 639,457 | \$ 6,855,274 | \$ 899,597 | \$ 6,855,274 | \$ 260,140 | \$ - |
| Total Revenue | \$ 75,627,968 | \$ 17,555,077 | \$ 75,934,074 | \$ 17,269,883 | \$ 246,106 | \$ (285,394) |
| | | | | | | \$ (9,286) |

**2013-14 2ND INTERIM TO ESTIMATED ACTUAL COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

| MAJOR OBJECT - EXPLANATION | 2013-14 2ND INTERIM REVISION MARCH 4, 2014 | | 2013-14 EST. ACTUAL REVISION JUNE 17, 2014 | | Variance | |
|--|--|---------------|--|---------------|--------------|--------------|
| | Unrestricted | Restricted | Unrestricted | Restricted | Unrestricted | Restricted |
| EXPENDITURES | | | | | | |
| 1000 - CERTIFICATED SALARIES | | | | | | |
| 1100 | | | | | | |
| Certificated Teacher Salaries | \$ 33,436,672 | \$ 6,147,687 | \$ 33,343,246 | \$ 6,378,312 | \$ (93,426) | \$ 230,625 |
| 1200 | \$ 1,372,055 | \$ 2,862,941 | \$ 1,364,955 | \$ 2,814,699 | \$ (7,100) | \$ (48,242) |
| Certificated Pupil Support Salaries | \$ 3,195,753 | \$ 359,950 | \$ 3,196,823 | \$ 362,711 | \$ 1,070 | \$ 2,761 |
| 1300 | \$ 1,053,228 | \$ 337,073 | \$ 915,654 | \$ 226,369 | \$ (137,574) | \$ (110,704) |
| Certificated Suprv. and Admin. Salaries | | | | | | |
| 1900 | \$ 39,057,708 | \$ 9,707,651 | \$ 38,820,678 | \$ 9,782,991 | \$ (237,030) | \$ 74,440 |
| Other Certificated Salaries | | | | | | |
| Total Certificated Salaries | \$ 48,765,359 | \$ 15,622,569 | \$ 48,602,769 | \$ 15,933,913 | \$ (156,590) | \$ 311,344 |
| 2000 - CLASSIFIED SALARIES | | | | | | |
| 2100 | \$ 155,676 | \$ 2,517,677 | \$ 192,890 | \$ 2,681,458 | \$ 37,214 | \$ 163,781 |
| Instructional Aides Salaries | \$ 4,227,740 | \$ 1,347,131 | \$ 4,224,638 | \$ 1,377,547 | \$ (3,102) | \$ 30,416 |
| 2200 | \$ 845,470 | \$ 144,857 | \$ 854,066 | \$ 146,241 | \$ 8,596 | \$ 1,384 |
| Classified Support Salaries | \$ 4,422,182 | \$ 336,591 | \$ 4,479,563 | \$ 321,837 | \$ 57,371 | \$ (14,754) |
| Classified Suprv and Admin Salary | \$ 825,922 | \$ 799,323 | \$ 864,792 | \$ 790,891 | \$ 38,870 | \$ (8,432) |
| 2300 | \$ 10,475,990 | \$ 5,145,519 | \$ 10,615,939 | \$ 5,317,974 | \$ 139,949 | \$ 172,395 |
| Clerical and Office Salaries | | | | | | |
| 2900 | \$ 3,217,660 | \$ 814,101 | \$ 3,196,111 | \$ 811,524 | \$ (21,549) | \$ (2,577) |
| Other Classified Salaries | \$ 1,217,110 | \$ 601,524 | \$ 1,207,456 | \$ 596,152 | \$ (9,654) | \$ (5,372) |
| Total Classified Salaries | \$ 17,145,950 | \$ 4,218,155 | \$ 17,042,166 | \$ 4,218,155 | \$ (8,784) | \$ (8,784) |
| 3000 - EMPLOYEE BENEFITS | | | | | | |
| 3111-3112 | \$ 3,217,660 | \$ 814,101 | \$ 3,196,111 | \$ 811,524 | \$ (21,549) | \$ (2,577) |
| State Teacher Retirement | \$ 1,326,591 | \$ 545,834 | \$ 1,347,031 | \$ 559,384 | \$ 20,440 | \$ 13,550 |
| 3211-3212 | \$ 5,030,140 | \$ 2,020,297 | \$ 4,969,432 | \$ 2,055,689 | \$ (60,708) | \$ 35,392 |
| Public Employees Retirement | \$ 27,849 | \$ 8,221 | \$ 30,780 | \$ 8,380 | \$ 2,931 | \$ 159 |
| OASDI/Medicare/Alternative | \$ 1,170,200 | \$ 366,680 | \$ 1,170,765 | \$ 367,007 | \$ 565 | \$ 327 |
| Health & Welfare Benefits | \$ 1,044,276 | \$ 8,708 | \$ 1,046,020 | \$ 7,707 | \$ 1,744 | \$ (1,001) |
| 3401-3402 | \$ 977,266 | \$ 344,673 | \$ 974,602 | \$ 343,381 | \$ (2,664) | \$ (1,292) |
| State Unemployment Insurance | | | | | | |
| 3501-3502 | \$ 14,011,092 | \$ 4,710,038 | \$ 13,942,187 | \$ 4,749,224 | \$ (68,905) | \$ 39,186 |
| Workers Compensation | | | | | | |
| 3601-3602 | \$ 259,668 | \$ 402,590 | \$ 432,508 | \$ 594,009 | \$ 172,840 | \$ 191,419 |
| Retiree Benefits | \$ 14,758 | \$ 63,458 | \$ 34,216 | \$ 35,666 | \$ 19,458 | \$ (27,792) |
| Other Benefits | \$ 1,990,308 | \$ 1,744,444 | \$ 1,481,033 | \$ 905,366 | \$ (509,275) | \$ (839,078) |
| Total Employee Benefits | \$ 22,569,626 | \$ 7,872,242 | \$ 22,569,626 | \$ 7,872,242 | \$ - | \$ - |
| 4000 - BOOKS AND SUPPLIES | | | | | | |
| 4100 | \$ 259,668 | \$ 402,590 | \$ 432,508 | \$ 594,009 | \$ 172,840 | \$ 191,419 |
| Textbooks | \$ 14,758 | \$ 63,458 | \$ 34,216 | \$ 35,666 | \$ 19,458 | \$ (27,792) |
| 4200 | \$ 1,990,308 | \$ 1,744,444 | \$ 1,481,033 | \$ 905,366 | \$ (509,275) | \$ (839,078) |
| Books Other than Textbooks | \$ 822,569 | \$ 787,242 | \$ 1,091,893 | \$ 1,133,044 | \$ 269,324 | \$ 345,802 |
| 4300 | \$ 822,569 | \$ 787,242 | \$ 1,091,893 | \$ 1,133,044 | \$ 269,324 | \$ 345,802 |
| Materials and Supplies | | | | | | |
| 4400 | \$ 3,087,303 | \$ 2,997,734 | \$ 3,039,650 | \$ 2,668,095 | \$ (47,653) | \$ (329,649) |
| Non-Capitalized Equipment | | | | | | |
| Total Books and Supplies | \$ 4,079,545 | \$ 3,937,264 | \$ 4,079,545 | \$ 3,937,264 | \$ (47,653) | \$ (329,649) |
| 5000 - SERVICES, OTHER EXPENSES | | | | | | |
| 5200 | \$ 118,072 | \$ 167,593 | \$ 117,188 | \$ 165,508 | \$ (884) | \$ (2,085) |
| Travel and Conferences | \$ 20,615 | \$ - | \$ 20,365 | \$ - | \$ (250) | \$ - |
| 5300 | \$ 499,649 | \$ - | \$ 474,474 | \$ - | \$ (25,175) | \$ - |
| Dues and Memberships | \$ 2,555,458 | \$ - | \$ 2,535,168 | \$ - | \$ (20,290) | \$ - |
| 5400-5450 | \$ 582,892 | \$ 26,619 | \$ 610,023 | \$ 10,827 | \$ 27,131 | \$ (15,792) |
| Other Insurance - Property and Liability | \$ (686,127) | \$ 152,660 | \$ (897,934) | \$ 378,671 | \$ (231,807) | \$ 226,011 |
| Utilities | \$ 1,053,640 | \$ 4,042,275 | \$ 1,236,298 | \$ 3,897,804 | \$ 182,658 | \$ (144,471) |
| Rentals, Leases and Repairs | \$ 107,439 | \$ 2,751 | \$ 107,923 | \$ 4,193 | \$ 484 | \$ 1,442 |
| 5600 | \$ 107,439 | \$ 2,751 | \$ 107,923 | \$ 4,193 | \$ 484 | \$ 1,442 |
| Transfers of Costs - Interfund | | | | | | |
| 5700 | \$ 4,277,438 | \$ 4,391,898 | \$ 4,202,565 | \$ 4,467,003 | \$ (68,133) | \$ 85,105 |
| Transfer of Costs - Interfund | | | | | | |
| 5800 | \$ 4,277,438 | \$ 4,391,898 | \$ 4,202,565 | \$ 4,467,003 | \$ (68,133) | \$ 85,105 |
| Other Operating Expenses - Contracts | | | | | | |
| 5900 | \$ 4,277,438 | \$ 4,391,898 | \$ 4,202,565 | \$ 4,467,003 | \$ (68,133) | \$ 85,105 |
| Communications | | | | | | |
| Total Services, Other Expenses | \$ 10,079,545 | \$ 10,079,545 | \$ 10,079,545 | \$ 10,079,545 | \$ - | \$ - |

2013-14 2ND INTERIM TO ESTIMATED ACTUAL COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

| MAJOR OBJECT - EXPLANATION | 2013-14 2ND INTERIM REVISION MARCH 4, 2014 | | | 2013-14 EST. ACTUAL REVISION JUNE 17, 2014 | | | Variance | | |
|---|--|------------------------|-----------------------|--|------------------------|-----------------------|---------------------|---------------------|---------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| | | | | | | | | | |
| 6000 - CAPITAL OUTLAY | | | | | | | | | |
| Sites and Improvement of Sites | \$ 187,398 | \$ 5,690 | | \$ 12,279 | \$ 5,690 | | \$ (175,119) | \$ - | |
| Building & Improvements | \$ - | \$ 550,133 | | \$ 24,999 | \$ 550,133 | | \$ 24,999 | \$ - | |
| Equipment - New | \$ 10,283 | \$ - | | \$ 10,283 | \$ - | | \$ - | \$ - | |
| Equipment - Replacement | \$ 162,442 | \$ - | | \$ 148,975 | \$ - | | \$ (13,467) | \$ - | |
| Total Capital Outlay | \$ 360,123 | \$ 555,823 | \$ 915,946 | \$ 195,536 | \$ 555,823 | \$ 752,359 | \$ (163,887) | \$ - | \$ (163,887) |
| 7000 - OTHER OUTGO | | | | | | | | | |
| Indirect Cost - CATEGORICAL FUNDS | \$ (274,876) | \$ 274,875 | | \$ (273,884) | \$ 273,884 | | \$ 991 | \$ (991) | |
| Debt Service Pmts - RICOH EQUIP | \$ 4,273 | \$ - | | \$ 4,273 | \$ - | | \$ - | \$ - | |
| Debt Service Pmts - BUS LEASE | \$ 337,804 | \$ - | | \$ 386,649 | \$ - | | \$ 48,845 | \$ - | |
| Transfers of Indirect Interfund - CN & CDC | \$ (245,273) | \$ - | | \$ (245,273) | \$ - | | \$ - | \$ - | |
| Total Other Outgo & Support | \$ (178,072) | \$ 274,875 | \$ 95,803 | \$ (128,235) | \$ 273,884 | \$ 145,649 | \$ 49,876 | \$ (991) | \$ 48,845 |
| Total Expenditures | \$ 71,096,783 | \$ 27,783,598 | \$ 98,880,381 | \$ 70,690,270 | \$ 27,804,084 | \$ 98,494,354 | \$ (396,513) | \$ 20,486 | \$ (376,027) |
| EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURE | \$ 4,601,185 | \$ (10,228,521) | \$ (5,627,336) | \$ 5,243,304 | \$ (10,534,401) | \$ (5,291,097) | \$ 642,619 | \$ (305,880) | \$ 336,739 |
| Other Financing Sources and Uses | | | | | | | | | |
| 8000 - TRANSFERS IN | | | | | | | | | |
| Interfund xfr 17 - Opt-Out Wellness & Misc | \$ 33,253 | \$ - | | \$ 33,253 | \$ - | | \$ - | \$ - | |
| Total Transfers In | \$ 33,253 | \$ - | \$ 33,253 | \$ 33,253 | \$ - | \$ 33,253 | \$ - | \$ - | \$ - |
| 7000 - TRANSFERS OUT | | | | | | | | | |
| Other Transfers Out - Option Out Transfer | \$ (126,282) | \$ - | | \$ (121,718) | \$ - | | \$ 6,564 | \$ - | |
| Total Transfers Out | \$ (126,282) | \$ - | \$ (126,282) | \$ (121,718) | \$ - | \$ (121,718) | \$ 6,564 | \$ - | \$ 6,564 |
| 8900 - CONTRIBUTIONS | | | | | | | | | |
| Lottery Contribution | \$ 1,170,141 | \$ - | | \$ 1,213,670 | \$ - | | \$ 43,529 | \$ - | |
| Lottery Contribution | \$ (1,170,141) | \$ - | | \$ (1,213,670) | \$ - | | \$ (43,529) | \$ - | |
| Community Day School Contribution | \$ (93,597) | \$ 93,597 | | \$ - | \$ 93,597 | | \$ 93,597 | \$ (93,597) | |
| Special Education Encroachment | \$ (6,826,128) | \$ 6,826,128 | | \$ (7,461,801) | \$ 7,461,801 | | \$ (635,673) | \$ 635,673 | |
| Economic Impact Aid Contribution (FPM) | \$ - | \$ - | | \$ (13,549) | \$ 13,549 | | \$ (13,549) | \$ 13,549 | |
| Restricted Maintenance Contribution | \$ (1,786,662) | \$ 1,786,662 | | \$ (1,536,917) | \$ 1,536,917 | | \$ 249,745 | \$ (249,745) | |
| Total Contributions | \$ (8,706,387) | \$ 8,706,387 | \$ - | \$ (9,012,287) | \$ 9,012,287 | \$ - | \$ (305,880) | \$ 305,880 | \$ - |
| Total Other Financing Sources and Uses | \$ (8,801,416) | \$ 8,706,387 | \$ (95,029) | \$ (9,160,732) | \$ 9,012,287 | \$ (89,465) | \$ (289,318) | \$ 305,880 | \$ 6,564 |

**2013-14 2ND INTERIM TO ESTIMATED ACTUAL COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

| MAJOR OBJECT - EXPLANATION | 2013-14 2ND INTERIM REVISION MARCH 4, 2014 | | | 2013-14 EST. ACTUAL REVISION JUNE 17, 2014 | | | Variance | | |
|--|--|----------------|----------------|--|----------------|----------------|--------------|------------|--------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | |
| NET INCREASE/(DECREASE) IN FUND BALANCE | \$ (4,200,231) | \$ (1,522,134) | \$ (5,722,365) | \$ (3,856,928) | \$ (1,522,134) | \$ (5,379,062) | \$ 343,303 | \$ - | \$ 343,303 |
| BEGINNING FUND BALANCE | \$ 9,361,048 | \$ 1,522,135 | \$ 10,883,183 | \$ 9,361,048 | \$ 1,522,135 | \$ 10,883,183 | \$ - | \$ (0) | \$ - |
| NET INCREASE/(DECREASE) IN FUND BALANCE | \$ (4,200,231) | \$ (1,522,134) | \$ (5,722,365) | \$ (3,856,928) | \$ (1,522,134) | \$ (5,379,062) | \$ 343,303 | \$ - | \$ 343,303 |
| ENDING FUND BALANCE | \$ 5,160,817 | \$ - | \$ 5,160,817 | \$ 5,504,120 | \$ (0) | \$ 5,504,120 | \$ 343,303 | \$ (0) | \$ 343,303 |
| COMPONENTS OF ENDING FUND BALANCE | | | | | | | | | |
| <i>Non Spendable</i> | | | | | | | | | |
| Revolving Cash | \$ 43,650 | 0.04% | \$ 43,650 | \$ 43,650 | 0.04% | \$ 43,650 | \$ - | \$ 0 | \$ 0 |
| Stores | \$ 145,642 | 0.15% | \$ 145,642 | \$ 145,642 | 0.15% | \$ 145,642 | \$ - | \$ 0 | \$ 0 |
| <i>Assigned Balances</i> | | | | | | | | | |
| SDCOE MITI Project | \$ 266,667 | 0.27% | \$ 266,667 | \$ - | 0.00% | \$ - | \$ (266,667) | \$ (0) | \$ (266,667) |
| One Time 1% Salary Restore Class | \$ 160,000 | 0.16% | \$ 160,000 | \$ - | 0.00% | \$ - | \$ (160,000) | \$ (0) | \$ (160,000) |
| Additional Reserve | \$ - | - | \$ - | \$ 384,025 | 0.39% | \$ 384,025 | \$ 384,025 | \$ 0 | \$ 384,025 |
| | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| <i>Restricted Balances</i> | | | | | | | | | |
| Restricted Program Balances | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| <i>Unassigned/Unappropriated</i> | | | | | | | | | |
| Economic Uncertainties | \$ 2,969,959 | 3.00% | \$ 2,969,959 | \$ 2,958,482 | 3.00% | \$ 2,958,482 | \$ (11,477) | \$ 0 | \$ (11,477) |
| Addl Board Reserve | \$ 1,574,899 | 1.59% | \$ 1,574,899 | \$ 1,972,321 | 2.00% | \$ 1,972,321 | \$ 397,422 | \$ 0 | \$ 397,422 |
| Undesignated/Unappropriated | \$ - | - | \$ - | \$ - | 0.00% | \$ - | \$ - | \$ - | \$ - |
| TOTAL ENDING FUND BALANCE 01 | \$ 5,160,817 | 5.21% | \$ 5,160,817 | \$ 5,504,120 | 5.59% | \$ 5,504,120 | \$ 343,303 | \$ 0 | \$ 343,303 |

| | |
|---------------------------------|--------------|
| Additional Special Reserve Fund | \$ 1,148,340 |
| Total Combined Reserve Balance | \$ 6,152,460 |

Additional Special Reserve Fund
Total Combined Reserve Balance

2013-14 ~ Estimated Actuals to 2014-15 Adopted Budget

Compare

**2013-14 ESTIMATED ACTUAL TO 2014-15 ADOPTED BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

| MAJOR OBJECT - EXPLANATION | 2013 (EST) ACTUAL REVISION: JUNE 17, 2014 | | | 2014-15 ADOPTED BUDGET: JUNE 17, 2014 | | | Variance | |
|---|---|---------------------|----------------------|---------------------------------------|---------------------|----------------------|---------------------|-----------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted |
| REVENUE LIMIT SOURCES | | | | | | | | |
| Local Control Funding Formula State Aid | \$ 40,475,315 | \$ - | | \$ 48,519,609 | \$ - | | \$ 8,044,294 | \$ - |
| Education Protection Act - State Aid | \$ 10,617,425 | \$ - | | \$ 10,617,425 | \$ - | | \$ - | \$ - |
| Homeowners Exemption | \$ 211,391 | \$ - | | \$ 211,391 | \$ - | | \$ - | \$ - |
| Secured Roll Taxes | \$ 22,838,054 | \$ - | | \$ 22,838,054 | \$ - | | \$ - | \$ - |
| Unsecured Roll Taxes | \$ 796,183 | \$ - | | \$ 796,183 | \$ - | | \$ - | \$ - |
| Prior Years' Taxes | \$ (19,235) | \$ - | | \$ (19,235) | \$ - | | \$ - | \$ - |
| Supplemental Tax | \$ 602,816 | \$ - | | \$ 602,816 | \$ - | | \$ - | \$ - |
| Education Revenue Augmentation Fund (ER) | \$ (2,711,955) | \$ - | | \$ (2,711,955) | \$ - | | \$ - | \$ - |
| Community Redevelopment | \$ 330,606 | \$ - | | \$ 330,606 | \$ - | | \$ - | \$ - |
| Special Ed - Prop Tax Trnsfr per EC SELPA | \$ - | \$ 373,481 | | \$ - | \$ 370,038 | | \$ - | \$ (3,443) |
| Total Revenue Limit Sources | \$ 73,140,600 | \$ 373,481 | \$ 73,514,081 | \$ 81,192,194 | \$ 370,038 | \$ 81,562,232 | \$ 8,044,294 | \$ (3,443) |
| FEDERAL REVENUE | | | | | | | | |
| PL874 M&O - Federal Impact Aid | \$ 56,645 | \$ - | | \$ 31,000 | \$ - | | \$ (25,645) | \$ - |
| Tijuana Slough | \$ 3 | \$ - | | \$ 3 | \$ - | | \$ - | \$ - |
| Miscellaneous Federal - MediCal Billing | \$ 43,767 | \$ - | | \$ - | \$ - | | \$ (43,767) | \$ - |
| Sp. Ed-IDEA, Preschl, LI, Staff Dev., Pers. I | \$ - | \$ 1,952,264 | | \$ - | \$ 2,015,490 | | \$ - | \$ 63,226 |
| Sp. Ed- Prschl Part B Non RIS | \$ - | \$ 168,322 | | \$ - | \$ 168,322 | | \$ - | \$ - |
| Sp. Ed- Prschl Local Part B RIS | \$ - | \$ 267,560 | | \$ - | \$ 267,560 | | \$ - | \$ - |
| Sp. Ed. Preschool Staff Dev | \$ - | \$ 1,080 | | \$ - | \$ 1,080 | | \$ - | \$ - |
| Sp. Ed. Early Intervention Grant | \$ - | \$ 23,492 | | \$ - | \$ 23,492 | | \$ - | \$ - |
| Title I - Basic | \$ - | \$ 1,971,722 | | \$ - | \$ 2,245,999 | | \$ - | \$ 274,277 |
| Title I - Carryover Prior Year | \$ - | \$ 253,233 | | \$ - | \$ - | | \$ - | \$ (253,233) |
| Title II Part A - Improving Teacher Quality | \$ - | \$ 496,761 | | \$ - | \$ 496,761 | | \$ - | \$ - |
| Title II Part A - Improving Tchr Qlty - PY | \$ - | \$ 48,107 | | \$ - | \$ - | | \$ - | \$ (48,107) |
| Title III Immigrant Ed. | \$ - | \$ 30,609 | | \$ - | \$ 30,609 | | \$ - | \$ - |
| Title III Language English Proficient - Based | \$ - | \$ 229,661 | | \$ - | \$ 229,661 | | \$ - | \$ - |
| Title III - Carryover Prior Year | \$ - | \$ 33,442 | | \$ - | \$ - | | \$ - | \$ (33,442) |
| MAA Billing - Unrestricted Federal Revenue | \$ - | \$ 173,234 | | \$ - | \$ 150,000 | | \$ - | \$ (23,234) |
| Total Federal Revenue | \$ 100,415 | \$ 5,649,507 | \$ 5,749,922 | \$ 31,003 | \$ 5,629,994 | \$ 5,659,997 | \$ (69,412) | \$ (20,513) |
| OTHER STATE REVENUE | | | | | | | | |
| Special Education Infant | \$ - | \$ 806,858 | | \$ - | \$ 813,797 | | \$ - | \$ 6,939 |
| Mandated Cost Reimbursement | \$ 322,306 | \$ - | | \$ 322,306 | \$ - | | \$ - | \$ - |
| Lottery (based on PY annual ADA) | \$ 1,427,633 | \$ 345,395 | | \$ 1,462,404 | \$ 348,191 | | \$ 34,771 | \$ 2,796 |
| Lottery - Prior Year Adjustment | \$ 43,529 | \$ 57,195 | | \$ - | \$ - | | \$ (43,529) | \$ (57,195) |
| California Clean Energy Funds | \$ - | \$ 550,133 | | \$ - | \$ - | | \$ - | \$ (550,133) |
| Special Education Mental Health - Non AB6 | \$ - | \$ 181,007 | | \$ - | \$ 181,740 | | \$ - | \$ 733 |
| Special Education State Preschool 3-5 | \$ - | \$ 7,019 | | \$ - | \$ - | | \$ - | \$ (7,019) |
| Workability (formerly Resr 3405) | \$ - | \$ 15,462 | | \$ - | \$ 15,462 | | \$ - | \$ - |
| Spec Ed Low Incidence Entitlement (former) | \$ - | \$ 2,793 | | \$ - | \$ - | | \$ - | \$ (2,793) |
| Common Core Standards (CCSS) | \$ - | \$ 2,425,619 | | \$ - | \$ - | | \$ - | \$ (2,425,619) |
| Total Other State Revenue | \$ 1,793,468 | \$ 4,391,481 | \$ 6,184,949 | \$ 1,793,710 | \$ 1,359,190 | \$ 3,143,900 | \$ (9,758) | \$ (3,032,281) |
| OTHER LOCAL REVENUES | | | | | | | | |
| Sale of Equipment (county auction) | \$ 1,125 | \$ - | | \$ - | \$ - | | \$ (1,125) | \$ - |
| Miscellaneous Fees | \$ 5,462 | \$ - | | \$ 2,000 | \$ - | | \$ (3,462) | \$ - |
| Leases and Rentals (INCL SVE CC) | \$ 247,013 | \$ - | | \$ 243,937 | \$ - | | \$ (3,076) | \$ - |
| Interest - General Fund | \$ 40,000 | \$ - | | \$ 40,000 | \$ - | | \$ - | \$ - |
| Interest - TRANS | \$ 60,979 | \$ - | | \$ 60,979 | \$ - | | \$ - | \$ - |
| Other Fees & Contracts | \$ 5,755 | \$ - | | \$ 5,000 | \$ - | | \$ (755) | \$ - |
| Other Local (2% COBRA admin, misc fees, | \$ 52,303 | \$ - | | \$ 20,000 | \$ - | | \$ (32,303) | \$ - |
| Safe Routes to School | \$ 14,000 | \$ - | | \$ - | \$ - | | \$ (14,000) | \$ - |
| Donations (revenue recognized when recd) | \$ 398,078 | \$ - | | \$ - | \$ - | | \$ (398,078) | \$ - |
| Mini-Grants (revenue recognized when recd) | \$ 3,510 | \$ - | | \$ - | \$ - | | \$ (3,510) | \$ - |
| Other Local Revenue (revenue recognized r | \$ 23,414 | \$ - | | \$ - | \$ - | | \$ (23,414) | \$ - |

**2013-14 ESTIMATED ACTUAL TO 2014-15 ADOPTED BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

| MAJOR OBJECT - EXPLANATION | 2013-14 EST. ACTUAL REVISION: JUNE 17, 2014 | | | 2014-15 ADOPTED BUDGET: JUNE 17, 2014 | | | Variance | | |
|---|---|----------------------|----------------------|---------------------------------------|----------------------|----------------------|---------------------|-----------------------|---------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| | | | | | | | | | |
| Reimb Local Funds | \$ 3,874 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (3,874) | \$ - | \$ - |
| Community Redevelopment | \$ - | \$ 18,962 | \$ - | \$ - | \$ 18,962 | \$ - | \$ - | \$ - | \$ - |
| Transportation Fees From Individuals (bus t | \$ 24,073 | \$ - | \$ - | \$ 15,000 | \$ - | \$ - | \$ (9,073) | \$ - | \$ - |
| Transportation HTS / LEA billing | \$ 5,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (5,000) | \$ - | \$ - |
| Transportation Misc billing | \$ 15,005 | \$ - | \$ - | \$ 15,000 | \$ - | \$ - | \$ (5) | \$ - | \$ - |
| Spec Ed Apport Transfer East County SELP | \$ - | \$ 5,534,514 | \$ - | \$ - | \$ 5,646,109 | \$ - | \$ - | \$ 111,595 | \$ - |
| After School Learning - ASES | \$ - | \$ 1,201,738 | \$ - | \$ - | \$ 1,201,738 | \$ - | \$ - | \$ - | \$ - |
| CPPW - Wellness Grant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| SDYS PE Grant | \$ - | \$ 100,000 | \$ - | \$ - | \$ 100,000 | \$ - | \$ - | \$ - | \$ - |
| Total Other Local Revenue | \$ 888,591 | \$ 6,855,214 | \$ 7,754,805 | \$ 401,916 | \$ 6,966,809 | \$ 7,368,725 | \$ (487,673) | \$ 111,595 | \$ (386,080) |
| Total Revenue | \$ 75,934,074 | \$ 77,269,883 | \$ 93,203,757 | \$ 83,402,523 | \$ 14,325,031 | \$ 97,727,554 | \$ 7,468,449 | \$ (2,944,652) | \$ 4,323,787 |

**2013-14 ESTIMATED ACTUAL TO 2014-15 ADOPTED BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

| MAJOR OBJECT EXPLANATION | 2013-14 EST. ACTUAL REVISION JUNE 30, 2014 | | 2014-15 ADOPTED BUDGET JUNE 30, 2014 | | Variance | |
|--|--|----------------------|--------------------------------------|----------------------|---------------------|-----------------------|
| | Unrestricted | Restricted | Unrestricted | Restricted | Unrestricted | Restricted |
| EXPENDITURES | | | | | | |
| 1000 - CERTIFICATED SALARIES | | | | | | |
| Certificated Teacher Salaries | \$ 33,343,246 | \$ 6,378,312 | \$ 33,694,783 | \$ 5,885,086 | \$ 351,537 | \$ (493,226) |
| Certificated Pupil Support Salaries | \$ 1,364,955 | \$ 2,814,699 | \$ 1,499,045 | \$ 2,773,501 | \$ 134,090 | \$ (41,198) |
| Certificated Suprv. and Admin. Salaries | \$ 3,196,823 | \$ 362,711 | \$ 3,353,048 | \$ 338,751 | \$ 156,225 | \$ (23,960) |
| Other Certificated Salaries | \$ 915,654 | \$ 226,369 | \$ 922,061 | \$ 53,038 | \$ 6,407 | \$ (173,381) |
| Total Certificated Salaries | \$ 38,820,678 | \$ 9,782,091 | \$ 39,468,937 | \$ 9,060,376 | \$ 648,259 | \$ (731,719) |
| 2000 - CLASSIFIED SALARIES | | | | | | |
| Instructional Aides Salaries | \$ 192,890 | \$ 2,681,458 | \$ 231,838 | \$ 2,678,689 | \$ 38,948 | \$ (2,769) |
| Classified Support Salaries | \$ 4,224,638 | \$ 1,377,547 | \$ 4,408,928 | \$ 1,430,532 | \$ 184,290 | \$ 52,985 |
| Classified Suprv and Admin Salary | \$ 854,066 | \$ 146,241 | \$ 871,687 | \$ 152,796 | \$ 17,621 | \$ 6,555 |
| Clerical and Office Salaries | \$ 4,479,553 | \$ 321,837 | \$ 4,518,671 | \$ 294,502 | \$ 39,118 | \$ (27,335) |
| Other Classified Salaries | \$ 864,792 | \$ 790,891 | \$ 904,559 | \$ 770,761 | \$ 39,767 | \$ (20,130) |
| Total Classified Salaries | \$ 10,615,939 | \$ 5,317,974 | \$ 10,935,683 | \$ 5,327,280 | \$ 319,744 | \$ 9,306 |
| 3000 - EMPLOYEE BENEFITS | | | | | | |
| State Teacher Retirement | \$ 3,196,111 | \$ 811,524 | \$ 3,321,410 | \$ 755,795 | \$ 125,299 | \$ (55,729) |
| Public Employees Retirement | \$ 1,207,456 | \$ 596,152 | \$ 1,351,536 | \$ 671,706 | \$ 144,080 | \$ 75,554 |
| OASDI/Medicare/Alternative | \$ 1,347,031 | \$ 559,384 | \$ 1,395,485 | \$ 540,843 | \$ 48,454 | \$ (18,541) |
| Health & Welfare Benefits | \$ 4,969,432 | \$ 2,055,689 | \$ 5,202,571 | \$ 2,178,740 | \$ 233,139 | \$ 123,051 |
| State Unemployment Insurance | \$ 30,780 | \$ 8,380 | \$ 25,795 | \$ 7,444 | \$ (4,985) | \$ (936) |
| Workers Compensation | \$ 1,170,765 | \$ 367,007 | \$ 1,181,528 | \$ 340,402 | \$ 10,763 | \$ (26,605) |
| Retiree Benefits | \$ 1,046,020 | \$ 7,707 | \$ 1,063,982 | \$ 10,923 | \$ 17,972 | \$ 3,216 |
| Other Benefits | \$ 974,602 | \$ 343,381 | \$ 990,978 | \$ 352,830 | \$ 16,376 | \$ 9,449 |
| Total Employee Benefits | \$ 13,942,197 | \$ 4,749,224 | \$ 14,533,295 | \$ 4,558,683 | \$ 591,098 | \$ 109,453 |
| 4000 - BOOKS AND SUPPLIES | | | | | | |
| Textbooks | \$ 432,508 | \$ 594,009 | \$ 260,000 | \$ 348,191 | \$ (172,508) | \$ (245,818) |
| Books Other than Textbooks | \$ 34,216 | \$ 35,666 | \$ 200 | \$ - | \$ (34,016) | \$ (35,666) |
| Materials and Supplies | \$ 1,481,033 | \$ 905,366 | \$ 4,497,830 | \$ 1,779,242 | \$ 3,016,797 | \$ 873,876 |
| Non-Capitalized Equipment | \$ 1,091,893 | \$ 1,133,044 | \$ 189,800 | \$ 30,936 | \$ (902,093) | \$ (1,102,108) |
| Total Books and Supplies | \$ 3,039,650 | \$ 2,668,085 | \$ 4,947,830 | \$ 2,158,369 | \$ 1,908,780 | \$ (609,719) |
| 5000 - SERVICES, OTHER EXPENSES | | | | | | |
| Travel and Conferences | \$ 117,188 | \$ 165,508 | \$ 116,294 | \$ 277,547 | \$ (894) | \$ 112,039 |
| Dues and Memberships | \$ 20,365 | \$ - | \$ 19,079 | \$ - | \$ (1,286) | \$ - |
| Other Insurance - Property and Liability | \$ 474,474 | \$ - | \$ 527,002 | \$ - | \$ 52,528 | \$ - |
| Utilities | \$ 2,535,168 | \$ - | \$ 2,672,326 | \$ - | \$ 137,158 | \$ - |
| Rentals, Leases and Repairs | \$ 610,023 | \$ 10,827 | \$ 523,366 | \$ 29,829 | \$ (86,657) | \$ 19,002 |
| Transfer of Costs - Interfund | \$ (897,934) | \$ 378,671 | \$ (656,394) | \$ 137,094 | \$ 241,540 | \$ (241,577) |
| Other Operating Expenses - Contracts | \$ 1,236,298 | \$ 3,697,804 | \$ 1,158,684 | \$ 1,842,336 | \$ (77,614) | \$ (2,055,466) |
| Communications | \$ 107,923 | \$ 4,193 | \$ 126,909 | \$ 4,534 | \$ 18,986 | \$ 341 |
| Total Services, Other Expenses | \$ 4,203,505 | \$ 4,457,003 | \$ 4,487,266 | \$ 2,291,340 | \$ 283,761 | \$ (2,195,663) |
| Total | \$ 62,262,161 | \$ 15,853,913 | \$ 63,406,233 | \$ 16,262,983 | \$ 3,143,052 | \$ (3,143,052) |

**2013-14 ESTIMATED ACTUAL TO 2014-15 ADOPTED BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

| MAJOR OBJECT - EXPLANATION | 2013-14 EST. ACTUAL REVISION JUNE 17, 2014 | | | 2014-15 ADOPTED BUDGET JUNE 17, 2014 | | | Variance | | |
|---|--|------------------------|-----------------------|--------------------------------------|-----------------------|----------------------|---------------------|-----------------------|---------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| 6000 - CAPITAL OUTLAY | | | | | | | | | |
| Sites and Improvement of Sites | \$ 12,279 | \$ 5,690 | | \$ - | \$ 5,690 | | \$ (12,279) | \$ - | \$ (12,279) |
| Building & Improvements | \$ 24,999 | \$ 560,133 | | \$ - | \$ - | | \$ (24,999) | \$ (550,133) | \$ (575,132) |
| Equipment - New | \$ 10,283 | \$ - | | \$ - | \$ - | | \$ (10,283) | \$ - | \$ (10,283) |
| Equipment - Replacement | \$ 148,975 | \$ - | | \$ 129,657 | \$ - | | \$ (19,318) | \$ - | \$ (19,318) |
| Total Capital Outlay | \$ 196,536 | \$ 565,823 | \$ 762,359 | \$ 129,657 | \$ 5,690 | \$ 135,347 | \$ (66,879) | \$ (550,133) | \$ (617,012) |
| 7000 - OTHER OUTGO | | | | | | | | | |
| Indirect Cost - CATEGORICAL FUNDS | \$ (273,884) | \$ 273,884 | | \$ (121,229) | \$ 121,229 | | \$ 162,655 | \$ (152,655) | \$ 10,000 |
| Debt Service Pmts - RICOH EQUIP | \$ 4,273 | \$ - | | \$ 37,605 | \$ - | | \$ 33,332 | \$ - | \$ 33,332 |
| Debt Service Pmts - BUS LEASE | \$ 386,649 | \$ - | | \$ 471,841 | \$ - | | \$ 85,192 | \$ - | \$ 85,192 |
| Transfers of Indirect Interfund - CN & CDC | \$ (245,273) | \$ - | | \$ (220,869) | \$ - | | \$ 24,404 | \$ - | \$ 24,404 |
| Total Other Outgo & Support | \$ (128,235) | \$ 273,884 | \$ 145,649 | \$ 167,348 | \$ 121,229 | \$ 288,577 | \$ 295,383 | \$ (152,655) | \$ 142,928 |
| Total Expenditures | \$ 70,690,270 | \$ 27,804,084 | \$ 98,494,354 | \$ 74,870,016 | \$ 23,812,957 | \$ 98,682,973 | \$ 3,929,746 | \$ (3,991,172) | \$ (11,371) |
| EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURE | \$ 5,243,804 | \$ (10,554,408) | \$ (5,310,604) | \$ 8,732,507 | \$ (9,487,958) | \$ (755,451) | \$ 3,468,703 | \$ 1,046,456 | \$ 4,535,168 |
| Other Financing Sources and Uses | | | | | | | | | |
| 8000 - TRANSFERS IN | | | | | | | | | |
| Interfund xfr 17 - Opt-Out Wellness & Misc | \$ 33,253 | \$ - | | \$ 32,743 | \$ - | | \$ (510) | \$ - | \$ (510) |
| Total Transfers In | \$ 33,253 | \$ - | \$ 33,253 | \$ 32,743 | \$ - | \$ 32,743 | \$ (510) | \$ - | \$ (510) |
| 7000 - TRANSFERS OUT | | | | | | | | | |
| Other Transfers Out - Option Out Transfer | \$ (121,718) | \$ - | | \$ (121,718) | \$ - | | \$ - | \$ - | \$ - |
| Total Transfers Out | \$ (121,718) | \$ - | \$ (121,718) | \$ (121,718) | \$ - | \$ (121,718) | \$ - | \$ - | \$ - |
| 8900 - CONTRIBUTIONS | | | | | | | | | |
| Lottery Contribution | \$ 1,213,670 | \$ - | | \$ 1,202,404 | \$ - | | \$ (11,266) | \$ - | \$ (11,266) |
| Lottery Contribution | \$ (1,213,670) | \$ - | | \$ (1,202,404) | \$ - | | \$ 11,266 | \$ - | \$ 11,266 |
| Special Education Encroachment | \$ (7,461,801) | \$ 7,461,801 | | \$ (7,600,551) | \$ 7,600,551 | | \$ (138,750) | \$ 138,750 | \$ - |
| Economic Impact Aid Contribution (FPM) | \$ (13,549) | \$ 13,549 | | \$ - | \$ - | | \$ 13,549 | \$ (13,549) | \$ - |
| Restricted Maintenance Contribution | \$ (1,536,917) | \$ 1,536,917 | | \$ (1,887,385) | \$ 1,887,385 | | \$ (350,468) | \$ 350,468 | \$ - |
| Total Contributions | \$ (9,012,267) | \$ 9,012,267 | \$ - | \$ (9,487,936) | \$ 9,487,936 | \$ - | \$ (475,668) | \$ 475,668 | \$ - |
| Total Other Financing Sources and Uses | \$ (9,100,732) | \$ 9,012,267 | \$ (88,465) | \$ (9,576,911) | \$ 9,487,936 | \$ (88,975) | \$ (476,179) | \$ 475,668 | \$ (510) |

**2013-14 ESTIMATED ACTUAL TO 2014-15 ADOPTED BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

| MAJOR OBJECT - EXPLANATION | 2013-14 EST. ACTUAL REVISION JUNE 17, 2014 | | | 2014-15 ADOPTED BUDGET JUNE 17, 2014 | | | Variance | | |
|--|--|----------------|----------------|--------------------------------------|------------|--------------|----------------------------------|----------------|-------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Increase/(Decrease) Unrestricted | Restricted | Combined Variance |
| NET INCREASE/(DECREASE) IN FUND BALANCE | \$ (3,866,928) | \$ (1,522,134) | \$ (5,379,062) | \$ (844,404) | \$ - | \$ (844,404) | \$ 3,012,524 | \$ 1,522,134 | \$ 4,534,658 |
| BEGINNING FUND BALANCE | \$ 9,361,048 | \$ 1,522,135 | \$ 10,883,183 | \$ 5,504,120 | \$ - | \$ 5,504,120 | \$ (3,856,928) | \$ (1,522,135) | \$ (5,379,063) |
| NET INCREASE/(DECREASE) IN FUND BALANCE | \$ (3,866,928) | \$ (1,522,134) | \$ (5,379,062) | \$ (844,404) | \$ - | \$ (844,404) | \$ 3,012,524 | \$ 1,522,135 | \$ 4,534,659 |
| ENDING FUND BALANCE | \$ 5,504,120 | \$ - | \$ 5,504,120 | \$ 4,659,716 | \$ - | \$ 4,659,716 | \$ (844,404) | \$ - | \$ (844,404) |
| COMPONENTS OF ENDING FUND BALANCE | | | | | | | | | |
| <i>Non Spendable</i> | | | | | | | | | |
| Revolving Cash | \$ 43,660 | 0.04% | \$ 43,660 | \$ 43,660 | 0.04% | \$ 43,660 | \$ - | \$ 0 | \$ 0 |
| Stores | \$ 145,642 | 0.15% | \$ 145,642 | \$ 145,642 | 0.15% | \$ 145,642 | \$ - | \$ 0 | \$ 0 |
| <i>Assigned Balances</i> | | | | | | | | | |
| Additional Reserve | \$ 384,025 | 0.39% | \$ 384,025 | \$ - | - | \$ - | \$ (384,025) | \$ (0) | \$ (384,025) |
| State Teachers Retirement Increase | \$ - | | \$ - | \$ 508,400 | 0.52% | \$ 508,400 | \$ 508,400 | \$ 0 | \$ 508,400 |
| | \$ - | | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | \$ - | | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | \$ - | | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | \$ - | | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - |
| <i>Restricted Balances</i> | | | | | | | | | |
| Restricted Program Balances | \$ - | | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - |
| <i>Unassigned/Unappropriated</i> | | | | | | | | | |
| Economic Uncertainties | \$ 2,958,482 | 3.00% | \$ 2,958,482 | \$ 2,958,141 | 3.00% | \$ 2,958,141 | \$ (341) | \$ 0 | \$ (341) |
| Addl Board Reserve | \$ 1,972,321 | 2.00% | \$ 1,972,321 | \$ 1,003,883 | 1.02% | \$ 1,003,883 | \$ (968,438) | \$ (0) | \$ (968,438) |
| Undesignated/Unappropriated | \$ - | | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - |
| TOTAL ENDING FUND BALANCE | \$ 5,504,120 | 5.68% | \$ 5,504,120 | \$ 4,659,716 | 4.73% | \$ 4,659,716 | \$ (844,404) | \$ (0) | \$ (844,404) |
| Additional Special Reserve Fund | | | | | | | | | |
| Additional Special Reserve Fund | \$ 1,148,340 | 1.16% | \$ 1,148,340 | \$ 1,240,490 | 1.26% | \$ 1,240,490 | \$ 92,150 | \$ 0 | \$ 92,150 |
| TOTAL COMBINED RESERVE FUND BALANCE | \$ 5,552,460 | 5.75% | \$ 5,552,460 | \$ 5,900,206 | 5.98% | \$ 5,900,206 | \$ 347,746 | \$ 0 | \$ 347,746 |

2013-14 ~ Estimated Actuals & 2014-15 Adopted Budget
Fund Statements for All Funds

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2013-14 ESTIMATED ACTUALS AND 2014-15 ADOPTED
GENERAL FUND - FUNDS 03/06**

| | 2013-14 ESTIMATED ACTUALS | 2014-15 ADOPTED BUDGET |
|---|---------------------------------|------------------------------|
| REVENUE | | |
| Revenue Limit Sources | \$ 73,514,081 | \$ 81,554,932 |
| Federal Revenue | 5,749,922 | 5,659,997 |
| Other State Revenue | 6,184,949 | 3,143,900 |
| Local Revenue | 7,653,826 | 7,267,746 |
| Local Revenue - Interest | 100,979 | 100,979 |
| TOTAL REVENUE | \$ 93,203,757 | \$ 97,727,554 |
| EXPENDITURES | | |
| Certificated Salaries | \$ 48,602,769 | \$ 48,519,313 |
| Classified Salaries | 15,933,913 | 16,262,963 |
| Employee Benefits | 18,691,421 | 19,391,978 |
| Books & Supplies | 5,707,735 | 7,106,199 |
| Services & Other Expenses | 8,660,508 | 6,778,606 |
| Capital Outlay | 752,359 | 135,347 |
| Other Outgo/Indirect Costs | 145,649 | 288,577 |
| TOTAL EXPENDITURES | \$ 98,494,354 | \$ 98,482,983 |
| Excess (Deficient) Revenue Over Expenses | \$ (5,290,597) | \$ (755,429) |
| Other Financing Sources/Uses | | |
| Interfund Transfers In & Out | | |
| Transfer In-Fund 17 Opt Out Wellness & Misc | 33,253 | 32,743 |
| Transfer Out - Opt Out Transfer | (121,718) | (121,718) |
| TOTAL OTHER FINANCING SOURCES/USES | \$ (88,465) | \$ (88,975) |
| Net Increase (Decrease) in Fund Balance | \$ (5,379,062) | \$ (844,404) |
| BEGINNING FUND BALANCE | \$ 10,883,183 | \$ 5,504,120 |
| ENDING FUND BALANCE | \$ 5,504,120 | \$ 4,659,716 |

COMPONENTS OF ENDING FUND BALANCE

| | 2013-14 | | 2014-15 | |
|---|---------------------------------------|--------------|---------------------------------------|--------------|
| Description | Nonspendable | | Nonspendable | |
| Revolving Cash | \$ 43,650 | 0.04% | \$ 43,650 | 0.04% |
| Stores Inventory | 145,642 | 0.15% | 145,642 | 0.15% |
| | Assigned | | Assigned | |
| Additional Reserve | 384,025 | 0.39% | - | |
| Additional Board Reserve | 1,972,321 | 2.00% | 1,003,883 | 1.02% |
| State Teachers Retirement Increase | - | | 508,400 | 0.52% |
| | Restricted | | Restricted | |
| Restricted Program Balances | - | | - | |
| | Unassigned/ Unappropriated | | Unassigned/ Unappropriated | |
| Reserve for Economic Uncertainties | 2,958,482 | 3.00% | 2,958,141 | 3.00% |
| Unassigned/Unappropriated | - | | - | |
| TOTAL FUND BALANCE | \$ 5,504,120 | | \$ 4,659,716 | |
| Special Reserve Funds | 1,148,340 | 1.16% | 1,240,490 | 1.26% |
| TOTAL COMBINED RESERVE BALANCE | \$ 6,652,460 | 6.75% | \$ 5,900,206 | 5.98% |

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**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2013-14 ESTIMATED ACTUALS & 2014-15 ADOPTED BUDGET
CHILD DEVELOPMENT - FUND 12**

| | 2013-14 ESTIMATED ACTUALS | 2014-15 ADOPTED BUDGET |
|---|--|---------------------------------------|
| REVENUE | | |
| Federal Revenue | \$ 45,219 | \$ 46,485 |
| State Revenue | 515,081 | 531,023 |
| Local Revenue - Parent Fees | 12,695 | 0 |
| Local Revenue - Interest | 500 | 248 |
| TOTAL REVENUE | \$ 573,495 | \$ 577,756 |
| EXPENDITURES | | |
| Certificated Salaries | \$ 255,107 | \$ 260,573 |
| Classified Salaries | 161,194 | 151,852 |
| Employee Benefits | 120,193 | 114,929 |
| Books & Supplies | 5,200 | 17,631 |
| Services & Other Expenses | 12,568 | 11,972 |
| Capital Outlay | - | - |
| Direct Support/Indirect Costs | 22,048 | 20,551 |
| TOTAL EXPENDITURES | \$ 576,310 | \$ 577,508 |
| Excess (Deficient) Revenue Over Expenses | \$ (2,815) | \$ 248 |
| Other Financing Sources/Uses | | |
| Interfund Transfers | | |
| Transfers In | \$ - | \$ - |
| Transfers Out | - | - |
| Debt Service | - | - |
| TOTAL OTHER FINANCING SOURCES | - | - |
| Net Increase (Decrease) in Fund Balance | \$ (2,815) | \$ 248 |
| BEGINNING FUND BALANCE | \$ 36,273 | \$ 33,458 |
| ENDING FUND BALANCE | \$ 33,458 | \$ 33,706 |

| |
|--|
| COMPONENTS OF ENDING FUND BALANCE |
|--|

| <u>Description</u> | <u>2013-14 Restricted</u> | <u>2014-15 Restricted</u> |
|--|-------------------------------|-------------------------------|
| Center Based Reserve Account (Resource 6130) | 33,458 | 33,706 |
| TOTAL FUND BALANCE | \$ 33,458 | \$ 33,706 |

**This fund balance was reduced to a statutory maximum of 5% of MRA in 2010-11*

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**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2013-14 ESTIMATED ACTUALS TO 2014-15 ADOPTED
CAFETERIA - FUND 13**

| | 2013-14 ESTIMATED ACTUAL BUDGET | 2014-15 ADOPTED BUDGET |
|---|--|---------------------------------------|
| REVENUE | | |
| Federal Revenue | \$ 4,687,332 | \$ 4,870,188 |
| State Revenue | 333,817 | 343,416 |
| Local Revenue - Paid Meals | 943,950 | 775,000 |
| Local Revenue - Interest | 1,743 | 1,547 |
| TOTAL REVENUE | \$ 5,966,842 | \$ 5,990,151 |
| EXPENDITURES | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | 1,961,065 | 2,002,057 |
| Employee Benefits | 850,359 | 930,348 |
| Food & Supplies | 2,676,274 | 2,721,293 |
| Services & Other Expenses | (5,382) | (345) |
| Capital Outlay | 27,902 | 25,000 |
| Direct Support/Indirect Costs | 223,225 | 200,318 |
| TOTAL EXPENDITURES | \$ 5,733,443 | \$ 5,878,671 |
| Excess (Deficient) Revenue Revenue Over Expenses | \$ 233,399 | \$ 111,480 |
| Other Financing Sources/Uses | | |
| Interfund Transfers | | |
| Transfers In | \$ - | \$ - |
| Debt Service | - | - |
| TOTAL OTHER FINANCING | \$ - | \$ - |
| Net Increase (Decrease) in Fund Balance | \$ 233,399 | \$ 111,480 |
| BEGINNING FUND BALANCE | \$ 795,136 | \$ 1,028,535 |
| ENDING FUND BALANCE | \$ 1,028,535 | \$ 1,140,015 |

| |
|--|
| COMPONENTS OF ENDING FUND BALANCE |
|--|

| | 2013-14 Nonspendable | 2014-15 Nonspendable |
|-----------------------------------|---------------------------------|---------------------------------|
| Stores Reserve - Resource 5310 | \$ 71,800 | \$ 71,800 |
| | Restricted | Restricted |
| Operating Reserve - Resource 5310 | \$ 956,735 | \$ 1,068,215 |
| TOTAL FUND BALANCE | \$ 1,028,535 | \$ 1,140,015 |

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2013-14 ESTIMATED ACTUALS & 2014-15 ADOPTED BUDGET
SPECIAL RESERVE NOT FOR CAPITAL OUTLAY (Opt-Out) - FUND 17**

| | 2013-14 ESTIMATED ACTUALS | 2014-15 ADOPTED BUDGET |
|---|---------------------------------|------------------------------|
| REVENUE | | |
| Federal Revenue | \$ - | \$ - |
| State Revenue | - | - |
| Local Revenue - Interest | 3,500 | 3,175 |
| TOTAL REVENUE | \$ 3,500 | \$ 3,175 |
| EXPENDITURES | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | - | - |
| Employee Benefits | - | - |
| Equipment & Supplies | - | - |
| Services & Other Expenses | - | - |
| Capital Outlay | - | - |
| Direct Support/Indirect Costs | - | - |
| TOTAL EXPENDITURES | \$ - | \$ - |
| Excess (Deficient) Revenue Revenue Over Expenses | \$ 3,500 | \$ 3,175 |
| Other Financing Sources/Uses | | |
| Interfund Transfers | | |
| Transfers In | \$ 121,718 | \$ 121,718 |
| Transfers Out - Wellness & Misc | (33,253) | (32,743) |
| Debt Service | - | - |
| TOTAL OTHER FINANCING SOURCES/USES | 88,465 | 88,975 |
| Net Increase (Decrease) in Fund Balance | \$ 91,965 | \$ 92,150 |
| BEGINNING FUND BALANCE | \$ 1,056,375 | \$ 1,148,340 |
| ENDING FUND BALANCE | \$ 1,148,340 | \$ 1,240,490 |

| |
|--|
| COMPONENTS OF ENDING FUND BALANCE |
|--|

| <u>Description</u> | <u>2013-14 Assigned</u> | <u>2014-15 Assigned</u> |
|---------------------------|-----------------------------|-----------------------------|
| Special Reserve | 1,148,340 | 1,240,490 |
| TOTAL FUND BALANCE | \$ 1,148,340 | \$ 1,240,490 |

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**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2013-14 ESTIMATED ACTUALS & 2014-15 ADOPTED BUDGET
BUILDING (Prop M) - FUND 21**

| | 2013-14 ESTIMATED ACTUALS | 2014-15 ADOPTED BUDGET |
|---|---------------------------------|------------------------------|
| REVENUE | | |
| Federal Revenue | \$ - | \$ - |
| State Revenue | - | - |
| Local Revenue - Refund | - | - |
| Local Revenue - Interest | 200 | - |
| TOTAL REVENUE | \$ 200 | \$ - |
| EXPENDITURES | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | - | - |
| Employee Benefits | - | - |
| Equipment & Supplies | - | - |
| Services & Other Expenses | 4,860 | - |
| Capital Outlay | 211,323 | - |
| Direct Support/Indirect Costs | - | - |
| TOTAL EXPENDITURES | \$ 216,183 | \$ - |
| Excess (Deficient) Revenue Revenue Over Expenses | \$ (215,983) | \$ - |
| Other Financing Sources/Uses | | |
| Interfund Transfers | | |
| Transfers In | \$ - | \$ - |
| Transfers Out | - | - |
| Debt Service | - | - |
| Net Increase (Decrease) in Fund Balance | \$ (215,983) | \$ - |
| BEGINNING FUND BALANCE | \$ 215,983 | \$ (0) |
| ENDING FUND BALANCE | \$ (0) | \$ (0) |

| |
|--|
| COMPONENTS OF ENDING FUND BALANCE |
|--|

| <u>Description</u> | <u>2013-14 Assigned</u> | <u>2014-15 Assigned</u> |
|-------------------------------|-----------------------------|-----------------------------|
| Modernization Projects/Prop M | \$ (0) | (0) |
| TOTAL FUND BALANCE | \$ (0) | \$ (0) |

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2013-14 ESTIMATED ACTUALS & 2014-15 ADOPTED BUDGET
CAPITAL FACILITIES (Developer Fees) - FUND 25**

| | 2013-14 ESTIMATED ACTUALS | 2014-15 ADOPTED BUDGET |
|---|---------------------------------|------------------------------|
| REVENUE | | |
| Federal Revenue | \$ - | \$ - |
| State Revenue | - | - |
| Local Revenue - Developer Fees | 203,000 | 287,000 |
| Local Revenue - Interest | 1,654 | 1,500 |
| TOTAL REVENUE | \$ 204,654 | \$ 288,500 |
| EXPENDITURES | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | - | - |
| Employee Benefits | - | - |
| Equipment & Supplies | - | - |
| Services & Other Expenses - 3% Admin. | 10,152 | 8,610 |
| Capital Outlay | 181,715 | - |
| Direct Support/Indirect Costs | - | - |
| TOTAL EXPENDITURES | \$ 191,867 | \$ 8,610 |
| Excess (Deficient) Revenue Revenue Over Expenses | \$ 12,787 | \$ 279,890 |
| Other Financing Sources/Uses | | |
| Interfund Transfers | | |
| Transfers In | \$ - | \$ - |
| Transfers Out | - | - |
| Debt Service | - | - |
| Net Increase (Decrease) in Fund Balance | \$ 12,787 | \$ 279,890 |
| BEGINNING FUND BALANCE | \$ 465,906 | \$ 478,693 |
| ENDING FUND BALANCE | \$ 478,693 | \$ 758,583 |

| |
|--|
| COMPONENTS OF ENDING FUND BALANCE |
|--|

| <u>Description</u> | <u>2013-14 Assigned</u> | <u>2014-15 Assigned</u> |
|---------------------------|-----------------------------|-----------------------------|
| Capital Facilities | \$ 478,693 | 758,583 |
| TOTAL FUND BALANCE | \$ 478,693 | \$ 758,583 |

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2013-14 ESTIMATED ACTUALS & 2014-15 ADOPTED BUDGET
SPECIAL RESERVE FOR CAPITAL OUTLAY - FUND 40**

| | 2013-14 ESTIMATED ACTUALS | 2014-15 ADOPTED BUDGET |
|---|---------------------------------|------------------------------|
| REVENUE | | |
| Federal Revenue | \$ - | \$ - |
| State Revenue | - | - |
| Local Revenue - Interest | 625 | 80 |
| TOTAL REVENUE | \$ 625 | \$ 80 |
| EXPENDITURES | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | - | - |
| Employee Benefits | - | - |
| Equipment & Supplies | - | - |
| Services & Other Expenses | - | - |
| Capital Outlay | - | - |
| Direct Support/Indirect Costs | - | - |
| TOTAL EXPENDITURES | \$ - | \$ - |
| Excess (Deficient) Revenue Revenue Over Expenses | \$ 625 | \$ 80 |
| Other Financing Sources/Uses | | |
| Interfund Transfers | | |
| Transfers In | \$ - | \$ - |
| Transfers Out - ERI Payment 4&5 Genl Fund | - | - |
| Transfer Out - Reserve Funds to Genl Fund | - | - |
| Debt Service | - | - |
| TOTAL OTHER FINANCING SOURCES/USES | - | - |
| Net Increase (Decrease) in Fund Balance | \$ 625 | \$ 80 |
| BEGINNING FUND BALANCE | \$ 25,181 | \$ 25,806 |
| ENDING FUND BALANCE | \$ 25,806 | \$ 25,886 |

| |
|--|
| COMPONENTS OF ENDING FUND BALANCE |
|--|

| <u>Description</u> | <u>2013-14 Assigned</u> | <u>2014-15 Assigned</u> |
|---------------------------|-----------------------------|-----------------------------|
| Excess Fund Balance | \$ 25,806 | 25,886 |
| TOTAL FUND BALANCE | \$ 25,806 | \$ 25,886 |

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2013-14 ESTIMATED ACTUALS & 2014-15 ADOPTED BUDGET
SMARTSTEPS PRESCHOOL - FUND 63-0000**

| | 2013-14 ESTIMATED ACTUALS | 2014-15 ADOPTED BUDGET |
|---|---------------------------------|------------------------------|
| REVENUE | | |
| Federal Revenue | \$ - | \$ - |
| State Revenue | - | - |
| Local Revenue - Tuition/Parent Fees | 217,074 | 217,074 |
| Local Revenue - Donations | - | - |
| Local Revenue - Interest | - | - |
| TOTAL REVENUE | \$ 217,074 | \$ 217,074 |
| EXPENDITURES | | |
| Certificated Salaries | \$ 85,971 | \$ 88,693 |
| Classified Salaries | 61,994 | 52,681 |
| Employee Benefits | 48,612 | 50,224 |
| Books & Supplies | 2,324 | 1,350 |
| Services & Other Expenses | 22,514 | 20,785 |
| Capital Outlay | - | - |
| Direct Support/Indirect Costs | - | - |
| TOTAL EXPENDITURES | \$ 221,415 | \$ 213,733 |
| Excess (Deficient) Revenue Revenue Over Expenses | \$ (4,341) | \$ 3,341 |
| Other Financing Sources/Uses | | |
| Interfund Transfers | | |
| Transfers In | \$ - | \$ - |
| Transfers Out | - | - |
| Debt Service | - | - |
| TOTAL OTHER FINANCING SOURCES/USES | \$ - | \$ - |
| Net Increase (Decrease) in Fund Balance | \$ (4,341) | \$ 3,341 |
| BEGINNING FUND BALANCE | \$ 12,858 | 8,517 |
| ENDING FUND BALANCE | \$ 8,517 | 11,858 |

| |
|--|
| COMPONENTS OF ENDING FUND BALANCE |
|--|

| Description | 2013-14 Unrestricted Net Assets | 2014-15 Unrestricted Net Assets |
|--------------------------------|---------------------------------------|---------------------------------------|
| Smart Steps Operating Reserves | \$ 8,517 | 11,858 |
| TOTAL FUND BALANCE | \$ 8,517 | \$ 11,858 |

5/28/2014
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**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2013-14 ESTIMATED ACTUALS & 2014-15 ADOPTED BUDGET
EXTENDED SCHOOL SERVICES - FUND 63-9010**

| | 2013-14 ESTIMATED ACTUALS | 2014-15 ADOPTED BUDGET |
|--|--|---------------------------------------|
| REVENUE | | |
| Federal Revenue | \$ - | \$ - |
| State Revenue | - | - |
| Local Revenue - Tuition/Parent Fees | 3,463,437 | 3,463,437 |
| Local Revenue - Donations | 4,182 | - |
| Local Revenue - Interest | 1,801 | 2,415 |
| TOTAL REVENUE | \$ 3,469,420 | \$ 3,465,852 |
| EXPENDITURES | | |
| Certificated Salaries | \$ 130,737 | \$ 129,119 |
| Classified Salaries | 2,001,863 | 2,013,226 |
| Employee Benefits | 578,324 | 594,810 |
| Books & Supplies | 72,002 | 42,348 |
| Services & Other Expenses | 645,457 | 631,470 |
| Capital Outlay | - | - |
| Direct Support/Indirect Costs | - | - |
| TOTAL EXPENDITURES | \$ 3,428,383 | \$ 3,410,973 |
| Excess (Deficient) Revenue Revenue, Over Expenses | \$ 41,037 | \$ 54,879 |
| Other Financing Sources/Uses | | |
| Interfund Transfers | | |
| Transfers In | \$ - | \$ - |
| Transfers Out | \$ - | \$ - |
| Debt Service | \$ - | \$ - |
| TOTAL OTHER FINANCING SOURCES/USES | \$ - | \$ - |
| Net Increase (Decrease) in Fund Balance | \$ 41,037 | \$ 54,879 |
| BEGINNING FUND BALANCE | \$ 184,967 | 226,004 |
| ENDING FUND BALANCE | \$ 226,004 | 280,883 |

| |
|--|
| COMPONENTS OF ENDING FUND BALANCE |
|--|

| <u>Description</u> | 2013-14 Unrestricted Net Assets | 2014-15 Unrestricted Net Assets |
|---|--|--|
| Extended School Services Operating Reserves | \$ 226,004 | 280,883 |
| TOTAL FUND BALANCE | \$ 226,004 | \$ 280,883 |

2013-14 ~ Restricted Program Balances at May 30, 2014

RESTRICTED PROGRAM BALANCES AT MAY 30, 2014

| RESOURCE | RESOURCE DESCRIPTION | BUDGET | TRANS | ENC | BALANCE |
|--------------------|--------------------------------|-------------------|-------------------|------------------|------------------|
| 3010 Total | TITLE I BASIC GRANT | 2,224,955 | 1,724,454 | 376,067 | 124,434 |
| 3310 Total | SP ED IDEA B GRANT | 1,952,264 | 1,777,235 | 175,029 | (0) |
| 3315 Total | SP ED IDEA PRESCHL NON RISK | 168,322 | 153,481 | 14,841 | 0 |
| 3320 Total | SP ED IDEA PRESCHL RISK | 267,580 | 242,800 | 24,780 | 0 |
| 3327 Total | SP ED IDEA MENTAL HEALTH | - | (244) | 244 | - |
| 3345 Total | SP ED IDEA PRESCHL STAFF DEV | 1,080 | - | 1,080 | - |
| 3385 Total | SP ED IDEA EARLY INTERVENTION | 23,492 | 21,031 | 2,461 | 0 |
| 4035 Total | TITLE II PT A | 544,868 | 415,782 | 70,367 | 58,719 |
| 4201 Total | TITLE III IMMIGRANT ED | 30,609 | 26,896 | 3,713 | - |
| 4203 Total | TITLE III LEP STUDENT PGM | 263,103 | 62,160 | 200,943 | 0 |
| 5640 Total | MEDI-CAL BILLING OPTION | 519,261 | 447,928 | 71,333 | (0) |
| 6230 Total | CALIFORNIA CLEAN ENERGY | 550,133 | - | - | 550,133 |
| 6300 Total | LOTTERY INSTRUCTIONAL MATL | 402,590 | 160,450 | 242,140 | - |
| 6500 Total | SP ED | 13,369,796 | 11,918,374 | 1,451,422 | 0 |
| 6510 Total | SP ED LOW INCIDENCE | 806,858 | 676,634 | 130,224 | (0) |
| 6512 Total | SP ED EARLY ED INDIV W EXCPTNL | 504,986 | 435,350 | 69,636 | (0) |
| 6513 Total | SP ED MENTAL HEALTH SVCS | 7,019 | 7,019 | - | - |
| 6520 Total | SP ED STATE PRESCHL AGE 3-5 | 15,462 | 10,874 | 4,588 | (0) |
| 6530 Total | SP ED LOW INCIDENCE | 2,793 | 256 | 2,537 | (0) |
| 7090 Total | ECONOMIC IMPACT AID SCE | 119,161 | 104,786 | 14,108 | 266 |
| 7091 Total | ECONOMIC IMPACT AID LEP | 510,001 | 418,320 | 95,599 | (3,918) |
| 7405 Total | COMMON CORE STANDARDS | 2,425,619 | 729,719 | 173,330 | 1,522,570 |
| 8150 Total | RESTRICTED MAINTENANCE | 1,536,917 | 1,371,399 | 165,519 | (0) |
| 9065 Total | AFTER SCHOOL EDUCATION | 1,201,823 | 1,013,451 | 127,677 | 60,695 |
| 9515 Total | SDYS PE GRANT | 105,988 | 90,513 | 8,897 | 6,579 |
| 9625 Total | COMMUNITY DEVELOPMENT | 249,404 | 218,442 | - | 30,962 |
| | | | | | |
| Grand Total | | 27,804,084 | 22,027,109 | 3,426,535 | 2,350,440 |

2013-14 ~ Projected Cash Flow with Treasury Loans-Actuals
to April 30, 2014

2014-15 ~ Projected Cash Flow with TRANS

La Mesa-Spring Valley Elementary
68197 TF

2013-14 General Fund Cashflows

Actuals to end of the month of:
April 2014

| | Beginning | July | August | September | October | November | December 15th | December | January | February | March | April | May | June | Totals up to June 30th |
|---|---------------|----------------|----------------|----------------|-----------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|------------------------|
| 53 7000-7998 Transfers Out, Other Uses & Oligo | | 700 | 7,014 | 311,568 | 350 | 350 | 7,014 | 7,014 | 7,014 | 350 | 46,185 | 6,269 | - | - | 389,826 |
| 54 4000-7998 Subtotal Other Expenditures | | 308,190 | 874,811 | 1,146,661 | 1,368,782 | 649,264 | 776,239 | 776,239 | 925,481 | 889,208 | 1,056,177 | 1,510,465 | 1,009,872 | 2,874,548 | 13,170,378 |
| 55 | | | | | | | | | | | | | | | |
| 56 1000-7998 Total Cash Outflows - CY Expenditures | | \$ 6,013,863 | \$ 6,870,121 | \$ 8,007,212 | \$ 8,403,735 | \$ 7,621,289 | \$ 7,726,771 | \$ 7,726,771 | \$ 8,225,382 | \$ 8,099,500 | \$ 8,143,998 | \$ 8,710,684 | \$ 8,096,231 | \$ 10,012,327 | \$ 95,931,115 |
| 57 | | | | | | | | | | | | | | | |
| 58 9111-9499 Assets (Excluding 9110 Cash) | | | | | | | | | | | | | | | |
| 59 9111-9190 Other Cash Equivalents | \$ 43,660 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 43,660 | \$ 43,660 |
| 60 9200-9299 Receivables (Excl. deferrals listed be | (6,870,401) | (12,866,979) | 5,236,034 | 383,958 | 46,548 | (138) | 900 | 900 | 1,462,136 | (85,812) | (85,013) | 161,311 | - | (3,285) | (6,870,401) |
| 61 9200-9299 Deferrals - Principal Apportionment | 17,963,706 | 11,056,885 | 6,906,621 | - | - | - | - | - | - | - | - | - | - | - | 17,963,706 |
| 62 9200-9299 Deferrals - CSR | 1,387,855 | 1,387,855 | - | - | - | - | - | - | - | - | - | - | - | - | 1,387,855 |
| 63 9200-9299 Deferrals - Consolidated Cats 1 to 5 | 136,246 | 136,246 | - | - | - | - | - | - | - | - | - | - | - | - | 136,246 |
| 64 9200-9299 Receivables - Lottery | 967,275 | 492,335 | - | - | 474,940 | - | - | - | - | - | - | - | - | - | 967,275 |
| 65 9300-9319 Temporary Loans / Due From | 771,383 | - | - | - | 622,551 | - | - | - | - | - | - | - | - | 148,832 | 771,383 |
| 66 9320-9499 Other Assets | 146,502 | 35,739 | (38,318) | (31,280) | (8,034) | 1,983 | (6,866) | (6,866) | 22,166 | 15,858 | (17,309) | 3,523 | - | 168,081 | 146,502 |
| 67 | | | | | | | | | | | | | | | |
| 68 9111-9499 Change in Assets (Excl. 9110 Cash) | \$ 15,548,216 | \$ 125,080 | \$ 12,104,537 | \$ 352,708 | \$ 1,136,005 | \$ 1,855 | \$ (5,966) | \$ (5,966) | \$ 1,484,302 | \$ (70,055) | \$ (102,322) | \$ 164,834 | \$ - | \$ 357,258 | \$ 15,548,216 |
| 69 | | | | | | | | | | | | | | | |
| 70 9500-9659 Current Liabilities | | | | | | | | | | | | | | | |
| 71 9500-9659 Payables | \$ 1,720,627 | \$ (690,708) | \$ (941,801) | \$ 664 | \$ (21,904) | \$ (28,472) | \$ (1,330) | \$ (1,330) | \$ (2,210) | \$ (4,139) | \$ (1,305) | \$ (1,704) | \$ - | \$ (27,717) | \$ (1,720,627) |
| 72 9650-9659 Deferred Revenues | 81,068 | - | (61,068) | - | - | - | - | - | - | - | - | - | - | - | (81,068) |
| 73 | | | | | | | | | | | | | | | |
| 74 9500-9659 Change in Current Liabilities | \$ 1,801,695 | \$ (690,708) | \$ (1,022,869) | \$ 664 | \$ (21,904) | \$ (28,472) | \$ (1,330) | \$ (1,330) | \$ (2,210) | \$ (4,139) | \$ (1,305) | \$ (1,704) | \$ - | \$ (27,717) | \$ (1,801,694) |
| 75 | | | | | | | | | | | | | | | |
| 76 Multiple Other Activity | | | | | | | | | | | | | | | |
| 77 9793 Audit Adjustments | | | | | | | | | | | | | | | |
| 78 9795 Other Restatements | | | | | | | | | | | | | | | |
| 79 7999 Expense Suspense | | (840,827) | 641,188 | (861) | (0) | (0) | (0) | (0) | 90 | (90) | (0) | 0 | - | (0) | (0) |
| 80 8999 Revenue Suspense | | 8,826,966 | (8,826,966) | (0) | (0) | (0) | (0) | (0) | 0 | (0) | (0) | 0 | - | (0) | (0) |
| 81 9910 Payroll Suspense | | 536,919 | (94,797) | 97,912 | (354,452) | 2,325 | (3,660) | (3,660) | 19,584 | 890 | (11,692) | (3,070) | - | 479,527 | 479,527 |
| 82 Treasury Reconciling Items | | | (3,643) | 3,643 | - | 0 | 818 | 818 | (566) | 4,201 | (4,433) | - | - | 0 | 0 |
| 83 | | | | | | | | | | | | | | | |
| 84 Multiple Total Other Activity | \$ 8,723,588 | \$ (7,994,660) | \$ 100,694 | \$ 100,694 | \$ (354,452) | \$ 2,325 | \$ (2,871) | \$ (2,871) | \$ 19,098 | \$ 5,001 | \$ (16,126) | \$ (3,070) | \$ - | \$ - | \$ 479,527 |
| 85 | | | | | | | | | | | | | | | |
| 86 Ending Balance WITHOUT Borrowing | \$ 1,307,555 | \$ (7,836,399) | \$ (8,759,215) | \$ (7,440,211) | \$ (10,343,631) | \$ (10,590,816) | \$ (3,584,091) | \$ (3,584,091) | \$ (1,322,204) | \$ (4,518,954) | \$ (4,308,010) | \$ (4,793,730) | \$ (9,917,942) | \$ (13,408,258) | \$ 5,881,159 |
| 87 | | | | | | | | | | | | | | | |
| 89 Multiple Borrowing Activity | | | | | | | | | | | | | | | |
| 90 9640 TRAN / TTF Principal Amounts | \$ 9,575,648 | \$ 6,469,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 8,947,307 | \$ - | \$ - | \$ 15,437,307 |
| 91 8680 TRAN / TTF Premium | | 60,979 | - | - | - | - | - | - | - | - | - | - | - | - | 60,979 |
| 92 5800 TRAN / TTF Issuance Cost & Interest | | (21,542) | - | - | - | - | - | - | (75,717) | - | - | - | - | - | (97,259) |
| 93 9135 & 9640 TRAN / TTF Repayment | | (9,287,553) | (288,065) | - | - | - | - | - | (6,480,000) | - | - | - | (1,987,739) | - | (9,477,739) |
| 94 9600-9619 Temporary Loans / Due To | 139,121 | - | - | - | - | - | - | - | - | - | - | - | - | - | (9,575,648) |
| 95 8629-8649 Other Liabilities (Excluding TRANS) | 9,575,648 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 96 | | | | | | | | | | | | | | | |
| 97 Multiple Total Borrowing Activity | \$ 19,289,417 | \$ (2,755,116) | \$ (288,065) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (6,565,717) | \$ - | \$ - | \$ 8,947,307 | \$ (1,987,739) | \$ - | \$ (2,652,359) |
| 98 | | | | | | | | | | | | | | | |
| 99 9110 Ending Cash Balance | \$ 6,650,431 | \$ 6,694,902 | \$ 7,463,991 | \$ 8,802,994 | \$ 5,899,575 | \$ 5,652,388 | \$ 5,652,388 | \$ 5,652,388 | \$ 5,355,285 | \$ 5,158,535 | \$ 5,368,478 | \$ 13,831,066 | \$ 6,719,115 | \$ 3,228,799 | \$ 3,228,799 |

La Mesa-Spring Valley Elementary
68197 TF

2014-15 General Fund Cashflows

Actuals to end of the month of:
April 2014

| | Beginning | July | August | September | October | November | December 15th | December | January | February | March | April | May | June | Totals up to June 30th |
|----|----------------|--|----------------|----------------|---------------|--------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|-----------------|------------------------|
| 53 | 7000-7998 | | 8,180 | 13,807 | 4,107 | 18,826 | 390 | | 6,681 | 4,092 | 1,123 | (35,609) | 11,576 | 378,123 | 410,295 |
| 54 | 4000-7998 | Transfers Out, Other Uses & Outgo | | | | | | | | | | | | | |
| 55 | 4000-7998 | Subtotal Other Expenditures | 439,499 | 1,070,712 | 1,471,131 | 1,213,281 | 908,869 | | 999,454 | 921,894 | 914,620 | 983,839 | 908,164 | 1,367,715 | 12,766,447 |
| 56 | 1000-7998 | Total Cash Outflows - CY Expenditures | \$ 6,590,380 | \$ 7,253,499 | \$ 8,572,327 | \$ 8,665,840 | \$ 8,296,796 | \$ 8,036,794 | \$ 8,161,028 | \$ 8,092,526 | \$ 8,107,574 | \$ 8,339,956 | \$ 8,061,958 | \$ 8,596,544 | \$ 96,734,701 |
| 57 | | | | | | | 1,250,000 | | | | | | | | |
| 58 | 9111-9499 | Assets (Excluding 9110 Cash) | | | | | | | | | | | | | |
| 59 | 9111-9199 | Other Cash Equivalents | | | | | | | | | | | | | |
| 60 | 9200-9299 | Receivables (Excl. deferrals listed below) | 1,391,133 | 347,783 | 347,783 | 347,783 | 347,783 | | | | | | | | 1,391,133 |
| 61 | 9200-9299 | Deferrals - Principal Apportionment | 10,268,508 | | | | | | | | | | | | 10,268,508 |
| 64 | 9200-9299 | Receivables - Lottery | 841,574 | 468,438 | | 373,136 | | | | | | | | | 841,574 |
| 65 | 9300-9319 | Temporary Loans / Due From | | | | | | | | | | | | | |
| 66 | 9320-9499 | Other Assets | | | | | | | | | | | | | |
| 68 | 9111-9499 | Change in Assets (Excl. 9110 Cash) | \$ 12,501,216 | \$ 11,084,730 | \$ 347,783 | \$ 373,136 | \$ 347,783 | \$ 347,783 | \$ - | \$ - | \$ 347,783 | \$ - | \$ - | \$ - | \$ 12,501,216 |
| 69 | | | | | | | | | | | | | | | |
| 70 | 9500-9659 | Current Liabilities | | | | | | | | | | | | | |
| 71 | 9500-9699 | Payables | \$ 2,690,083 | \$ (1,345,042) | \$ (672,521) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (2,690,083) |
| 72 | 9650-9659 | Deferred Revenues | | | | | | | | | | | | | |
| 73 | | | | | | | | | | | | | | | |
| 74 | 9500-9659 | Change in Current Liabilities | \$ 2,690,083 | \$ (1,345,042) | \$ (672,521) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (2,690,083) |
| 75 | | | | | | | | | | | | | | | |
| 76 | Multiple | Other Activity | | | | | | | | | | | | | |
| 77 | 9793 | Audit Adjustments | | | | | | | | | | | | | |
| 78 | 9795 | Other Restatements | | | | | | | | | | | | | |
| 79 | 9799 | Expense Suspense | | | | | | | | | | | | | |
| 80 | 8999 | Revenue Suspense | | | | | | | | | | | | | |
| 81 | 9910 | Payroll Suspense | | | | | | | | | | | | | |
| 82 | | Treasury Reconciling Items | | | | | | | | | | | | | |
| 83 | | | | | | | | | | | | | | | |
| 84 | Multiple | Total Other Activity | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 85 | | | | | | | | | | | | | | | |
| 86 | Ending Balance | WITHOUT Borrowing | \$ 16,139,333 | \$ 11,223,215 | \$ 10,281,826 | \$ 7,308,827 | \$ 6,183,865 | \$ 9,985,155 | \$ 14,002,053 | \$ 11,261,666 | \$ 14,207,638 | \$ 17,669,963 | \$ 16,189,949 | \$ 18,415,723 | \$ 11,456,155 |
| 87 | | | | | | | | | | | | | | | |
| 89 | Multiple | Borrowing Activity | | | | | | | | | | | | | |
| 90 | 9640 | TRAN / TIF Principal Amounts | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,000,000 |
| 91 | 8660 | TRAN / TIF Premium | | | | | | | | | | | | | |
| 92 | 5800 | TRAN / TIF Issuance Cost & Interest | | | | | | | | | | | | | |
| 93 | 9135 & 9640 | TRAN / TIF Repayment | | | | | | | | | | | | (10,000,000) | (10,000,000) |
| 94 | 9500-9619 | Temporary Loans / Due To | | | | | | | | | | | | | |
| 95 | 9625-9640 | Other Liabilities (Excluding TRANS) | | | | | | | | | | | | | (6,959,568) |
| 96 | | | | | | | | | | | | | | | |
| 97 | Multiple | Total Borrowing Activity | \$ (6,959,568) | \$ 3,040,432 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (10,000,000) | \$ (6,959,568) |
| 98 | | | | | | | | | | | | | | | |
| 99 | 9110 | Ending Cash Balance | \$ 12,220,197 | \$ 7,304,079 | \$ 6,362,690 | \$ 3,989,691 | \$ 2,264,729 | \$ 6,066,019 | \$ 10,082,917 | \$ 7,342,530 | \$ 10,288,502 | \$ 13,150,827 | \$ 12,269,813 | \$ 4,496,567 | \$ 4,496,567 |

SACS Form 01 ~ General Fund Revenue & Expenses ~ 2013-

- 14 Estimated Actuals & 2014-15 Adopted Budget**

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|-----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 73,140,600.00 | 373,481.00 | 73,514,081.00 | 81,184,894.00 | 370,038.00 | 81,554,932.00 | 10.9% |
| 2) Federal Revenue | | 8100-8299 | 100,415.00 | 5,649,507.00 | 5,749,922.00 | 31,003.00 | 5,628,994.00 | 5,659,997.00 | -1.6% |
| 3) Other State Revenue | | 8300-8599 | 1,793,488.00 | 4,391,481.00 | 6,184,949.00 | 1,784,710.00 | 1,359,190.00 | 3,143,900.00 | -49.2% |
| 4) Other Local Revenue | | 8600-8799 | 899,591.00 | 6,855,214.00 | 7,754,805.00 | 401,916.00 | 6,966,809.00 | 7,366,725.00 | -5.0% |
| 5) TOTAL REVENUES | | | 75,934,074.00 | 17,269,683.00 | 93,203,757.00 | 83,402,523.00 | 14,325,031.00 | 97,727,554.00 | 4.9% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 38,820,678.00 | 9,782,091.00 | 48,602,769.00 | 39,466,937.00 | 9,050,376.00 | 48,519,313.00 | -0.2% |
| 2) Classified Salaries | | 2000-2999 | 10,615,939.00 | 5,317,974.00 | 15,933,913.00 | 10,935,683.00 | 5,327,280.00 | 16,262,963.00 | 2.1% |
| 3) Employee Benefits | | 3000-3999 | 13,942,197.00 | 4,749,224.00 | 18,691,421.00 | 14,533,295.00 | 4,866,683.00 | 19,391,978.00 | 3.7% |
| 4) Books and Supplies | | 4000-4999 | 3,039,650.00 | 2,668,085.00 | 5,707,735.00 | 4,947,830.00 | 2,158,369.00 | 7,106,199.00 | 24.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,203,505.00 | 4,457,003.00 | 8,660,508.00 | 4,487,266.00 | 2,291,340.00 | 6,778,606.00 | -21.7% |
| 6) Capital Outlay | | 6000-6999 | 196,536.00 | 555,823.00 | 752,359.00 | 129,657.00 | 5,690.00 | 135,347.00 | -82.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 390,922.00 | 0.00 | 390,922.00 | 509,446.00 | 0.00 | 509,446.00 | 30.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (519,157.00) | 273,884.00 | (245,273.00) | (342,098.00) | 121,229.00 | (220,869.00) | -9.9% |
| 9) TOTAL EXPENDITURES | | | 70,690,270.00 | 27,804,084.00 | 98,494,354.00 | 74,670,016.00 | 23,812,967.00 | 98,482,983.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 5,243,804.00 | (10,534,401.00) | (5,290,597.00) | 8,732,507.00 | (9,487,936.00) | (755,429.00) | -85.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 33,253.00 | 0.00 | 33,253.00 | 32,743.00 | 0.00 | 32,743.00 | -1.5% |
| b) Transfers Out | | 7600-7629 | 121,718.00 | 0.00 | 121,718.00 | 121,718.00 | 0.00 | 121,718.00 | 0.0% |
| 2) Other Sources/Uses | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| a) Sources | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 8980-8999 | (9,012,267.00) | 9,012,267.00 | 0.00 | (9,487,936.00) | 9,487,936.00 | 0.00 | 0.0% |
| 3) Contributions | | | | | | | | | |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (9,100,732.00) | 9,012,267.00 | (88,465.00) | (9,576,911.00) | 9,487,936.00 | (88,975.00) | 0.6% |

| Description | 2013-14 Estimated Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|--|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | (3,856,928.00) | (1,522,134.00) | (5,379,062.00) | (844,404.00) | 0.00 | (844,404.00) | -84.3% |
| F. FUND BALANCE, RESERVES | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | |
| a) As of July 1 - Unaudited | 9,361,048.44 | 1,522,134.61 | 10,883,183.05 | 5,504,120.44 | 0.61 | 5,504,121.05 | -49.4% |
| b) Audit Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | 9,361,048.44 | 1,522,134.61 | 10,883,183.05 | 5,504,120.44 | 0.61 | 5,504,121.05 | -49.4% |
| d) Other Restatements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | 9,361,048.44 | 1,522,134.61 | 10,883,183.05 | 5,504,120.44 | 0.61 | 5,504,121.05 | -49.4% |
| 2) Ending Balance, June 30 (E + F1e) | 5,504,120.44 | 0.61 | 5,504,121.05 | 4,659,716.44 | 0.61 | 4,659,717.05 | -15.3% |
| Components of Ending Fund Balance | | | | | | | |
| a) Nonspendable | 43,650.00 | 0.00 | 43,650.00 | 43,650.00 | 0.00 | 43,650.00 | 0.0% |
| Revolving Cash | 145,642.00 | 0.00 | 145,642.00 | 145,642.00 | 0.00 | 145,642.00 | 0.0% |
| Stores | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | 0.00 | 1.28 | 1.28 | 0.00 | 1.28 | 1.28 | 0.0% |
| c) Committed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stabilization Arrangements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | |
| Other Assignments | 2,356,346.28 | 0.00 | 2,356,346.28 | 1,512,283.44 | 0.00 | 1,512,283.44 | -35.8% |
| Additional Board Reserve | | | | 1,003,883.44 | | 1,003,883.44 | |
| State Teachers Retirement Increase | | | | 508,400.00 | | 508,400.00 | |
| Additional 2% Board Reserve | 1,972,321.44 | | 1,972,321.44 | | | | |
| Additional Reserve | 384,024.84 | | 384,024.84 | | | | |
| e) Unassigned/unappropriated | | | | | | | |
| Reserve for Economic Uncertainties | 2,958,482.16 | 0.00 | 2,958,482.16 | 2,958,141.00 | 0.00 | 2,958,141.00 | 0.0% |
| Unassigned/Unappropriated Amount | 0.00 | (0.67) | (0.67) | 0.00 | (0.67) | (0.67) | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | 9110 | 0.00 | 0.00 | 0.00 | | | | |
| a) in County Treasury | | | | | | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Fund | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) collections awaiting deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 | | | 0.00 | 0.00 | 0.00 | | | | |
| (G9 + H2) - (I6 + J2) | | | | | | | | | |

| Description | 2013-14 Estimated Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|---|---------------------------|-------------------|---------------------------------|----------------------|-------------------|---------------------------------|---------------------------|
| | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | | | | | | |
| LCFF SOURCES | | | | | | | |
| Principal Apportionment State Aid - Current Year | 40,475,315.00 | 0.00 | 40,475,315.00 | 48,519,609.00 | 0.00 | 48,519,609.00 | 19.9% |
| Education Protection Account State Aid - Current Year | 10,617,425.00 | 0.00 | 10,617,425.00 | 10,617,425.00 | 0.00 | 10,617,425.00 | 0.0% |
| State Aid - Prior Years | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | 211,391.00 | 0.00 | 211,391.00 | 211,391.00 | 0.00 | 211,391.00 | 0.0% |
| Timber Yield Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/in-Lieu Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | 22,838,054.00 | 0.00 | 22,838,054.00 | 22,838,054.00 | 0.00 | 22,838,054.00 | 0.0% |
| Unsecured Roll Taxes | 796,183.00 | 0.00 | 796,183.00 | 796,183.00 | 0.00 | 796,183.00 | 0.0% |
| Prior Years' Taxes | (19,235.00) | 0.00 | (19,235.00) | (19,235.00) | 0.00 | (19,235.00) | 0.0% |
| Supplemental Taxes | 602,816.00 | 0.00 | 602,816.00 | 602,816.00 | 0.00 | 602,816.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | (2,711,955.00) | 0.00 | (2,711,955.00) | (2,711,955.00) | 0.00 | (2,711,955.00) | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | 330,606.00 | 0.00 | 330,606.00 | 330,606.00 | 0.00 | 330,606.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | 73,140,600.00 | 0.00 | 73,140,600.00 | 81,184,894.00 | 0.00 | 81,184,894.00 | 11.0% |
| LCFF Transfers | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | 0.00 | 373,481.00 | 373,481.00 | 0.00 | 370,038.00 | 370,038.00 | -0.9% |
| LCFF/Revenue Limit Transfers - Prior Years | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | 2013-14 Estimated Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|--|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| TOTAL_LCFF SOURCES | 73,140,600.00 | 373,481.00 | 73,514,081.00 | 81,184,894.00 | 370,038.00 | 81,554,932.00 | 10.9% |
| FEDERAL REVENUE | | | | | | | |
| Maintenance and Operations | 56,645.00 | 0.00 | 56,645.00 | 31,000.00 | 0.00 | 31,000.00 | -45.3% |
| Special Education Entitlement | 0.00 | 1,952,264.00 | 1,952,264.00 | 0.00 | 2,015,490.00 | 2,015,490.00 | 3.2% |
| Special Education Discretionary Grants | 0.00 | 436,982.00 | 436,982.00 | 0.00 | 436,982.00 | 436,982.00 | 0.0% |
| Child Nutrition Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | 3.00 | 0.00 | 3.00 | 3.00 | 0.00 | 3.00 | 0.0% |
| FEMA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | 0.00 | 23,492.00 | 23,492.00 | 0.00 | 23,492.00 | 23,492.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | | 2,224,955.00 | 2,224,955.00 | | 2,245,999.00 | 2,245,999.00 | 0.9% |
| NCLB: Title I, Part D, Local Delinquent Programs | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| NCLB: Title II, Part A, Teacher Quality | | 544,868.00 | 544,868.00 | | 496,761.00 | 496,761.00 | -8.8% |
| NCLB: Title III, Immigrant Education Program | | 30,609.00 | 30,609.00 | | 30,609.00 | 30,609.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|---|----------------------------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | 263,103.00 | 263,103.00 | | 229,661.00 | 229,661.00 | -12.7% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 3205, 4036-4126, 5510 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other No Child Left Behind | | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | 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 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 43,767.00 | 173,234.00 | 217,001.00 | 0.00 | 150,000.00 | 150,000.00 | -30.9% |
| TOTAL, FEDERAL REVENUE | | | 100,415.00 | 5,649,507.00 | 5,749,922.00 | 31,003.00 | 5,628,994.00 | 5,659,997.00 | -1.6% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Current Year | 6355-6360 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6355-6360 | 8319 | | 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 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 806,858.00 | 806,858.00 | 0.00 | 813,797.00 | 813,797.00 | 0.9% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 0.00 | 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 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 322,306.00 | 0.00 | 322,306.00 | 322,306.00 | 0.00 | 322,306.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,471,162.00 | 402,590.00 | 1,873,752.00 | 1,462,404.00 | 348,191.00 | 1,810,595.00 | -3.4% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 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 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 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 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | | | 0.00 | 0.00 | | | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 550,133.00 | 550,133.00 | | | 0.00 | -100.0% |
| Healthy Start | 6240 | 8590 | | 0.00 | 0.00 | | | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | | 0.00 | 0.0% |
| School Community Violence Prevention Grant | 7391 | 8590 | | 0.00 | 0.00 | | | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | | 2,425,619.00 | 2,425,619.00 | | | 0.00 | -100.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 206,281.00 | 206,281.00 | 0.00 | 197,202.00 | 197,202.00 | -4.4% |
| TOTAL, OTHER STATE REVENUE | | | 1,793,468.00 | 4,391,481.00 | 6,184,949.00 | 1,784,710.00 | 1,359,190.00 | 3,143,900.00 | -49.2% |

| Description | 2013-14 Estimated Actuals | | 2014-15 Budget | | | % Diff Column C & F |
|--|---------------------------|----------------|---------------------------|------------------|----------------|---------------------|
| | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | |
| OTHER LOCAL REVENUE | | | | | | |
| Other Local Revenue County and District Taxes | | | | | | |
| Other Restricted Levies Secured Roll | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Unsecured Roll | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Prior Years' Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Supplemental Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Non-Ad Valorem Taxes Parcel Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | 0.00 | 18,962.00 | 18,962.00 | 0.00 | 18,962.00 | 18,962.00 |
| Penalties and Interest from Delinquent Non-LCFF Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Sales | | | | | | |
| Sale of Equipment/Supplies | 1,125.00 | 0.00 | 1,125.00 | 0.00 | 0.00 | -100.0% |
| Sale of Publications | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Food Service Sales | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| All Other Sales | 5,462.00 | 0.00 | 5,462.00 | 2,000.00 | 0.00 | -63.4% |
| Leases and Rentals | 247,013.00 | 0.00 | 247,013.00 | 243,937.00 | 0.00 | -1.2% |
| 8650 | 247,013.00 | 0.00 | 247,013.00 | 243,937.00 | 0.00 | -1.2% |
| Interest | 100,979.00 | 0.00 | 100,979.00 | 100,979.00 | 0.00 | 0.00% |
| 8660 | 100,979.00 | 0.00 | 100,979.00 | 100,979.00 | 0.00 | 0.00% |
| Net Increase (Decrease) in the Fair Value of Investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Fees and Contracts | | | | | | |
| Adult Education Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Non-Resident Students | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transportation Fees From Individuals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Interagency Services | 5,000.00 | 1,301,738.00 | 1,306,738.00 | 0.00 | 1,301,738.00 | -0.4% |
| 8677 | 5,000.00 | 1,301,738.00 | 1,306,738.00 | 0.00 | 1,301,738.00 | -0.4% |
| Mitigation/Developer Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| All Other Fees and Contracts | 29,828.00 | 0.00 | 29,828.00 | 20,000.00 | 0.00 | -32.9% |
| 8689 | 29,828.00 | 0.00 | 29,828.00 | 20,000.00 | 0.00 | -32.9% |
| Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |

| Description | 2013-14 Estimated Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|---|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Pass-Through Revenues From Local Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | 510,184.00 | 0.00 | 510,184.00 | 35,000.00 | 0.00 | 35,000.00 | -93.1% |
| Tuition | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools | | | | | | | |
| From County Offices | | 5,534,514.00 | 5,534,514.00 | | 5,646,109.00 | 5,646,109.00 | 2.0% |
| From JPAs | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers From Districts or Charter Schools | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments From Districts or Charter Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | 899,591.00 | 6,855,214.00 | 7,754,805.00 | 401,916.00 | 6,966,809.00 | 7,368,725.00 | -5.0% |
| TOTAL, OTHER LOCAL REVENUE | 75,934,074.00 | 17,269,683.00 | 93,203,757.00 | 83,402,523.00 | 14,325,031.00 | 97,727,554.00 | 4.9% |

| Description | 2013-14 Estimated Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|--|---------------------------|---------------------|---------------------------------|----------------------|---------------------|---------------------------------|---------------------------|
| | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | |
| Certificated Teachers' Salaries | 33,343,246.00 | 6,378,312.00 | 39,721,558.00 | 33,694,783.00 | 5,885,086.00 | 39,579,869.00 | -0.4% |
| Certificated Pupil Support Salaries | 1,364,955.00 | 2,814,699.00 | 4,179,654.00 | 1,499,045.00 | 2,773,501.00 | 4,272,546.00 | 2.2% |
| Certificated Supervisors' and Administrators' Salaries | 3,196,823.00 | 362,711.00 | 3,559,534.00 | 3,363,048.00 | 338,751.00 | 3,691,799.00 | 3.7% |
| Other Certificated Salaries | 915,654.00 | 226,369.00 | 1,142,023.00 | 922,061.00 | 53,038.00 | 975,099.00 | -14.6% |
| TOTAL_CERTIFICATED SALARIES | 38,820,678.00 | 9,782,091.00 | 48,602,769.00 | 39,468,937.00 | 9,050,376.00 | 48,519,313.00 | -0.2% |
| CLASSIFIED SALARIES | | | | | | | |
| Classified Instructional Salaries | 192,890.00 | 2,681,458.00 | 2,874,348.00 | 231,838.00 | 2,678,689.00 | 2,910,527.00 | 1.3% |
| Classified Support Salaries | 4,224,638.00 | 1,377,547.00 | 5,602,185.00 | 4,408,928.00 | 1,430,532.00 | 5,839,460.00 | 4.2% |
| Classified Supervisors' and Administrators' Salaries | 854,066.00 | 146,241.00 | 1,000,307.00 | 871,687.00 | 152,796.00 | 1,024,483.00 | 2.4% |
| Clerical, Technical and Office Salaries | 4,479,553.00 | 321,837.00 | 4,801,390.00 | 4,518,671.00 | 294,502.00 | 4,813,173.00 | 0.2% |
| Other Classified Salaries | 864,792.00 | 790,891.00 | 1,655,683.00 | 904,559.00 | 770,761.00 | 1,675,320.00 | 1.2% |
| TOTAL_CLASSIFIED SALARIES | 10,615,939.00 | 5,317,974.00 | 15,933,913.00 | 10,935,683.00 | 5,327,280.00 | 16,262,963.00 | 2.1% |
| EMPLOYEE BENEFITS | | | | | | | |
| STRS | 3,196,111.00 | 811,524.00 | 4,007,635.00 | 3,321,410.00 | 755,795.00 | 4,077,205.00 | 1.7% |
| PERS | 1,207,456.00 | 596,152.00 | 1,803,608.00 | 1,351,536.00 | 671,706.00 | 2,023,242.00 | 12.2% |
| OASDI/Medicare/Alternative | 1,347,031.00 | 589,384.00 | 1,906,415.00 | 1,395,485.00 | 540,843.00 | 1,936,328.00 | 1.6% |
| Health and Welfare Benefits | 4,969,432.00 | 2,055,689.00 | 7,025,121.00 | 5,202,571.00 | 2,178,740.00 | 7,381,311.00 | 5.1% |
| Unemployment Insurance | 30,780.00 | 8,380.00 | 39,160.00 | 25,795.00 | 7,444.00 | 33,239.00 | -15.1% |
| Workers' Compensation | 1,170,765.00 | 367,007.00 | 1,537,772.00 | 1,181,528.00 | 340,402.00 | 1,521,930.00 | -1.0% |
| OPEB, Allocated | 1,046,020.00 | 7,707.00 | 1,053,727.00 | 1,063,992.00 | 10,923.00 | 1,074,915.00 | 2.0% |
| OPEB, Active Employees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | 974,602.00 | 343,381.00 | 1,317,983.00 | 990,978.00 | 352,830.00 | 1,343,808.00 | 2.0% |
| TOTAL_EMPLOYEE BENEFITS | 13,942,197.00 | 4,749,224.00 | 18,691,421.00 | 14,533,295.00 | 4,858,683.00 | 19,391,978.00 | 3.7% |
| BOOKS AND SUPPLIES | | | | | | | |
| Approved Textbooks and Core Curricula Materials | 432,508.00 | 594,009.00 | 1,026,517.00 | 260,000.00 | 348,191.00 | 608,191.00 | -40.8% |
| Books and Other Reference Materials | 34,216.00 | 35,666.00 | 69,882.00 | 200.00 | 0.00 | 200.00 | -99.7% |
| Materials and Supplies | 1,481,033.00 | 905,366.00 | 2,386,399.00 | 4,497,830.00 | 1,779,242.00 | 6,277,072.00 | 163.0% |

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | | | | | | | | |
| Noncapitalized Equipment | | 4400 | 1,091,893.00 | 1,133,044.00 | 2,224,937.00 | 189,800.00 | 30,936.00 | 220,736.00 | -90.1% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,039,650.00 | 2,666,085.00 | 5,707,735.00 | 4,947,830.00 | 2,158,369.00 | 7,106,199.00 | 24.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 117,188.00 | 165,508.00 | 282,696.00 | 116,294.00 | 277,547.00 | 393,841.00 | 39.3% |
| Dues and Memberships | | 5300 | 20,365.00 | 0.00 | 20,365.00 | 19,079.00 | 0.00 | 19,079.00 | -6.3% |
| Insurance | | 5400 - 5450 | 474,474.00 | 0.00 | 474,474.00 | 527,002.00 | 0.00 | 527,002.00 | 11.1% |
| Operations and Housekeeping Services | | 5500 | 2,535,168.00 | 0.00 | 2,535,168.00 | 2,672,326.00 | 0.00 | 2,672,326.00 | 5.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 610,023.00 | 10,827.00 | 620,850.00 | 523,366.00 | 29,829.00 | 553,195.00 | -10.9% |
| Transfers of Direct Costs | | 5710 | (377,692.00) | 377,692.00 | 0.00 | (137,094.00) | 137,094.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (520,242.00) | 979.00 | (519,263.00) | (519,300.00) | 0.00 | (519,300.00) | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,236,298.00 | 3,897,804.00 | 5,134,102.00 | 1,158,684.00 | 1,842,336.00 | 3,001,020.00 | -41.5% |
| Communications | | 5900 | 107,923.00 | 4,193.00 | 112,116.00 | 126,909.00 | 4,534.00 | 131,443.00 | 17.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,203,505.00 | 4,457,003.00 | 8,660,508.00 | 4,487,266.00 | 2,291,340.00 | 6,778,606.00 | -21.7% |

| Description | 2013-14 Estimated Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|--|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | |
| Land | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | 12,279.00 | 5,690.00 | 17,969.00 | 0.00 | 5,690.00 | 5,690.00 | -68.3% |
| Buildings and Improvements of Buildings | 24,999.00 | 550,133.00 | 575,132.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | 10,283.00 | 0.00 | 10,283.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Equipment Replacement | 148,975.00 | 0.00 | 148,975.00 | 129,657.00 | 0.00 | 129,657.00 | -13.0% |
| TOTAL CAPITAL OUTLAY | 196,536.00 | 555,823.00 | 752,359.00 | 129,657.00 | 5,690.00 | 135,347.00 | -82.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | |
| Tuition | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 4,273.00 | 0.00 | 4,273.00 | 37,605.00 | 0.00 | 37,605.00 | 780.1% |
| Other Debt Service - Principal | | 7439 | 386,649.00 | 0.00 | 386,649.00 | 471,841.00 | 0.00 | 471,841.00 | 22.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 390,922.00 | 0.00 | 390,922.00 | 509,446.00 | 0.00 | 509,446.00 | 30.3% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (273,884.00) | 273,884.00 | 0.00 | (121,229.00) | 121,229.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (245,273.00) | 0.00 | (245,273.00) | (220,869.00) | 0.00 | (220,869.00) | -9.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (519,157.00) | 273,884.00 | (245,273.00) | (342,098.00) | 121,229.00 | (220,869.00) | -9.9% |
| TOTAL, EXPENDITURES | | | 70,690,270.00 | 27,804,084.00 | 98,494,354.00 | 74,670,016.00 | 23,812,967.00 | 98,482,983.00 | 0.0% |

| Description | 2013-14 Estimated Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|---|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | |
| From: Special Reserve Fund | 33,253.00 | 0.00 | 33,253.00 | 32,743.00 | 0.00 | 32,743.00 | -1.5% |
| From: Bond Interest and Redemption Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL INTERFUND TRANSFERS IN | 33,253.00 | 0.00 | 33,253.00 | 32,743.00 | 0.00 | 32,743.00 | -1.5% |
| INTERFUND TRANSFERS OUT | | | | | | | |
| To: Child Development Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | 121,718.00 | 0.00 | 121,718.00 | 121,718.00 | 0.00 | 121,718.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL INTERFUND TRANSFERS OUT | 121,718.00 | 0.00 | 121,718.00 | 121,718.00 | 0.00 | 121,718.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | |
| SOURCES | | | | | | | |
| State Apportionments Emergency Apportionments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | 0.00 | 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 | 0.00 | 0.0% |

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| (d) TOTAL USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (9,012,267.00) | 9,012,267.00 | 0.00 | (9,487,936.00) | 9,487,936.00 | 0.00 | 0.00% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| (e) TOTAL CONTRIBUTIONS | | | (9,012,267.00) | 9,012,267.00 | 0.00 | (9,487,936.00) | 9,487,936.00 | 0.00 | 0.00% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | | |
| (a - b + c - d + e) | | | (9,100,732.00) | 9,012,267.00 | (88,465.00) | (9,576,911.00) | 9,487,936.00 | (88,975.00) | 0.6% |

**SACS Form 12-63 ~ All Other Funds Revenue & Expenditure
~ 2013-14 Estimated Actuals & 2014-15 Adopted Budget**

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 45,219.00 | 46,485.00 | 2.8% |
| 3) Other State Revenue | | 8300-8599 | 515,081.00 | 531,023.00 | 3.1% |
| 4) Other Local Revenue | | 8600-8799 | 13,195.00 | 248.00 | -98.1% |
| 5) TOTAL REVENUES | | | 573,495.00 | 577,756.00 | 0.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 255,107.00 | 260,573.00 | 2.1% |
| 2) Classified Salaries | | 2000-2999 | 161,022.00 | 151,852.00 | -6.7% |
| 3) Employee Benefits | | 3000-3999 | 118,726.00 | 114,929.00 | -3.2% |
| 4) Books and Supplies | | 4000-4999 | 7,279.00 | 17,631.00 | 142.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 12,128.00 | 11,972.00 | -1.3% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 22,048.00 | 20,551.00 | -6.8% |
| 9) TOTAL EXPENDITURES | | | 576,310.00 | 577,508.00 | 0.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,815.00) | 248.00 | -108.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,815.00) | 248.00 | -108.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 36,273.29 | 33,458.29 | -7.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 36,273.29 | 33,458.29 | -7.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 36,273.29 | 33,458.29 | -7.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 33,458.29 | 33,706.29 | 0.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 45,219.00 | 46,485.00 | 2.8% |
| TOTAL, FEDERAL REVENUE | | | 45,219.00 | 46,485.00 | 2.8% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 512,581.00 | 528,523.00 | 3.1% |
| All Other State Revenue | All Other | 8590 | 2,500.00 | 2,500.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 515,081.00 | 531,023.00 | 3.1% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 500.00 | 248.00 | -50.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 12,695.00 | 0.00 | -100.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 13,195.00 | 248.00 | -98.1% |
| TOTAL, REVENUES | | | 573,495.00 | 577,756.00 | 0.7% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 174,448.00 | 177,875.00 | 2.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 80,659.00 | 82,698.00 | 2.5% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 255,107.00 | 260,573.00 | 2.1% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 126,795.00 | 117,070.00 | -7.7% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 34,140.00 | 34,782.00 | 1.9% |
| Other Classified Salaries | | 2900 | 87.00 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 161,022.00 | 151,852.00 | -5.7% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 21,075.00 | 21,630.00 | 2.6% |
| PERS | | 3201-3202 | 10,343.00 | 10,324.00 | -0.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 16,164.00 | 15,542.00 | -3.8% |
| Health and Welfare Benefits | | 3401-3402 | 51,117.00 | 54,477.00 | 6.6% |
| Unemployment Insurance | | 3501-3502 | 209.00 | 207.00 | -1.0% |
| Workers' Compensation | | 3601-3602 | 10,424.00 | 9,511.00 | -8.8% |
| OPEB, Allocated | | 3701-3702 | 6,156.00 | 0.00 | -100.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 3,238.00 | 3,238.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 118,726.00 | 114,929.00 | -3.2% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 7,279.00 | 17,631.00 | 142.2% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 7,279.00 | 17,631.00 | 142.2% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 160.00 | 4,000.00 | 2400.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 1,767.00 | 1,835.00 | 3.8% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 5,000.00 | 4,250.00 | -15.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,075.00 | 1,760.00 | -65.3% |
| Communications | | 5900 | 126.00 | 127.00 | 0.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 12,128.00 | 11,972.00 | -1.3% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 22,048.00 | 20,551.00 | -6.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 22,048.00 | 20,551.00 | -6.8% |
| TOTAL, EXPENDITURES | | | 576,310.00 | 577,508.00 | 0.2% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,687,332.00 | 4,870,188.00 | 3.9% |
| 3) Other State Revenue | | 8300-8599 | 333,817.00 | 343,416.00 | 2.9% |
| 4) Other Local Revenue | | 8600-8799 | 945,693.00 | 776,547.00 | -17.9% |
| 5) TOTAL, REVENUES | | | 5,966,842.00 | 5,990,151.00 | 0.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,961,065.00 | 2,002,057.00 | 2.1% |
| 3) Employee Benefits | | 3000-3999 | 860,359.00 | 930,348.00 | 9.4% |
| 4) Books and Supplies | | 4000-4999 | 2,676,274.00 | 2,721,293.00 | 1.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | (5,382.00) | (345.00) | -93.6% |
| 6) Capital Outlay | | 6000-6999 | 27,902.00 | 25,000.00 | -10.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 223,225.00 | 200,318.00 | -10.3% |
| 9) TOTAL, EXPENDITURES | | | 5,733,443.00 | 5,878,671.00 | 2.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 233,399.00 | 111,480.00 | -52.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 233,399.00 | 111,480.00 | -52.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 795,135.92 | 1,028,534.92 | 29.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 795,135.92 | 1,028,534.92 | 29.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 795,135.92 | 1,028,534.92 | 29.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 71,800.00 | New |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,028,534.92 | 1,068,214.92 | 3.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 4,687,332.00 | 4,870,188.00 | 3.9% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 4,687,332.00 | 4,870,188.00 | 3.9% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 333,817.00 | 343,416.00 | 2.9% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 333,817.00 | 343,416.00 | 2.9% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 943,950.00 | 775,000.00 | -17.9% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,743.00 | 1,547.00 | -11.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 945,693.00 | 776,547.00 | -17.9% |
| TOTAL REVENUES | | | 5,986,842.00 | 5,990,151.00 | 0.4% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 1,816,504.00 | 1,851,673.00 | 1.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 109,329.00 | 111,022.00 | 1.5% |
| Clerical, Technical and Office Salaries | | 2400 | 35,232.00 | 39,362.00 | 11.7% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,961,065.00 | 2,002,057.00 | 2.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 207,553.00 | 227,435.00 | 9.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 158,080.00 | 158,772.00 | 0.4% |
| Health and Welfare Benefits | | 3401-3402 | 332,797.00 | 357,983.00 | 7.6% |
| Unemployment Insurance | | 3501-3502 | 1,047.00 | 1,052.00 | 0.5% |
| Workers' Compensation | | 3601-3602 | 52,792.00 | 48,033.00 | -9.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 39,795.00 | New |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 98,090.00 | 97,278.00 | -0.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 850,359.00 | 930,348.00 | 9.4% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 160,112.00 | 156,293.00 | -2.4% |
| Noncapitalized Equipment | | 4400 | 65,662.00 | 45,000.00 | -31.5% |
| Food | | 4700 | 2,450,500.00 | 2,520,000.00 | 2.8% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,676,274.00 | 2,721,293.00 | 1.7% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 595.00 | 0.00 | -100.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 5,985.00 | 7,573.00 | 26.5% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,586.00 | 4,000.00 | 11.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (55,099.00) | (50,673.00) | -8.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 39,551.00 | 38,755.00 | -2.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | (5,382.00) | (345.00) | -93.6% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 27,902.00 | 25,000.00 | -10.4% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 27,902.00 | 25,000.00 | -10.4% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 223,225.00 | 200,318.00 | -10.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 223,225.00 | 200,318.00 | -10.3% |
| TOTAL, EXPENDITURES | | | 5,733,443.00 | 5,878,671.00 | 2.5% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,500.00 | 3,175.00 | -9.3% |
| 5) TOTAL, REVENUES | | | 3,500.00 | 3,175.00 | -9.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,500.00 | 3,175.00 | -9.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 121,718.00 | 121,718.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 33,253.00 | 32,743.00 | -1.5% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 88,465.00 | 88,975.00 | 0.6% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 91,965.00 | 92,150.00 | 0.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,056,374.81 | 1,148,339.81 | 8.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,056,374.81 | 1,148,339.81 | 8.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,056,374.81 | 1,148,339.81 | 8.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,148,339.81 | 1,240,489.81 | 8.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,500.00 | 3,175.00 | -9.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,500.00 | 3,175.00 | -9.3% |
| TOTAL, REVENUES | | | 3,500.00 | 3,175.00 | -9.3% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 121,718.00 | 121,718.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 121,718.00 | 121,718.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 33,253.00 | 32,743.00 | -1.5% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 33,253.00 | 32,743.00 | -1.5% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 88,465.00 | 88,975.00 | 0.6% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 200.00 | 0.00 | -100.0% |
| 5) TOTAL REVENUES | | | 200.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,860.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 211,323.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 216,183.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (215,983.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (215,983.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 215,982.80 | (0.20) | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 215,982.80 | (0.20) | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 215,982.80 | (0.20) | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | (0.20) | (0.20) | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (0.20) | (0.20) | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | | | | |
| | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | | | | |
| | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | | | | |
| | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | | | | |
| | | 9610 | 0.00 | | |
| 4) Current Loans | | | | | |
| | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | | | | |
| | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | | | | |
| | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 | | | | | |
| (G9 + H2) - (I6 + J2) | | | | | |
| | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 200.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 200.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 200.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,860.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,860.00 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 4,608.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 206,715.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 211,323.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 216,183.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 204,654.00 | 288,500.00 | 41.0% |
| 5) TOTAL, REVENUES | | | 204,654.00 | 288,500.00 | 41.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 10,152.00 | 8,610.00 | -15.2% |
| 6) Capital Outlay | | 6000-6999 | 181,715.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 191,867.00 | 8,610.00 | -95.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 12,787.00 | 279,890.00 | 2088.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 12,787.00 | 279,890.00 | 2088.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 465,906.43 | 478,693.43 | 2.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 465,906.43 | 478,693.43 | 2.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 465,906.43 | 478,693.43 | 2.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 478,693.43 | 758,583.43 | 58.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 478,693.43 | 758,583.43 | 58.5% |
| Developer Fees | 0000 | 9780 | | 758,583.43 | |
| Developer Fees | 0000 | 9780 | 478,693.43 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,654.00 | 1,500.00 | -9.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 203,000.00 | 287,000.00 | 41.4% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 204,654.00 | 288,500.00 | 41.0% |
| TOTAL, REVENUES | | | 204,654.00 | 288,500.00 | 41.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 6,090.00 | 8,610.00 | 41.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,062.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 10,152.00 | 8,610.00 | -15.2% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 181,715.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 181,715.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 191,867.00 | 8,610.00 | -95.5% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 625.00 | 80.00 | -87.2% |
| 5) TOTAL, REVENUES | | | 625.00 | 80.00 | -87.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 625.00 | 80.00 | -87.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 625.00 | 80.00 | -87.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 25,181.11 | 25,806.11 | 2.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 25,181.11 | 25,806.11 | 2.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 25,181.11 | 25,806.11 | 2.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 25,806.11 | 25,886.11 | 0.3% |
| Excess Funds | 0000 | 9780 | | 25,886.11 | |
| Excess Funds | 0000 | 9780 | 25,806.11 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 625.00 | 80.00 | -87.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 625.00 | 80.00 | -87.2% |
| TOTAL, REVENUES | | | 625.00 | 80.00 | -87.2% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 2,958,046.00 | 2,958,046.00 | 0.0% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 2,958,046.00 | 2,958,046.00 | 0.0% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 2,958,046.00 | 2,958,046.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| | | 9780 | 2,958,046.00 | 2,958,046.00 | 0.0% |
| | 0000 | 9780 | | 2,958,046.00 | |
| | 0000 | 9780 | 2,958,046.00 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | | | | |
| | | 8611 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,686,844.00 | 3,682,926.00 | -0.1% |
| 5) TOTAL, REVENUES | | | 3,686,844.00 | 3,682,926.00 | -0.1% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 216,708.00 | 217,812.00 | 0.5% |
| 2) Classified Salaries | | 2000-2999 | 2,063,857.00 | 2,065,907.00 | 0.1% |
| 3) Employee Benefits | | 3000-3999 | 626,936.00 | 645,034.00 | 2.9% |
| 4) Books and Supplies | | 4000-4999 | 74,676.00 | 43,698.00 | -41.5% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 667,971.00 | 652,255.00 | -2.4% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 3,650,148.00 | 3,624,706.00 | -0.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 36,696.00 | 58,220.00 | 58.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 36,696.00 | 58,220.00 | 58.7% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 197,824.61 | 234,520.61 | 18.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 197,824.61 | 234,520.61 | 18.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 197,824.61 | 234,520.61 | 18.5% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 234,520.61 | 292,740.61 | 24.8% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 234,520.61 | 292,740.61 | 24.8% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net OPEB Obligation | | 9664 | 0.00 | | |
| b) Compensated Absences | | 9665 | 0.00 | | |
| c) COPs Payable | | 9666 | 0.00 | | |
| d) Capital Leases Payable | | 9667 | 0.00 | | |
| e) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| f) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (G10 + H2) - (I7 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,801.00 | 2,415.00 | 34.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| All Other Fees and Contracts | | 8689 | 3,680,511.00 | 3,680,511.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 4,532.00 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,686,844.00 | 3,682,926.00 | -0.1% |
| TOTAL, REVENUES | | | 3,686,844.00 | 3,682,926.00 | -0.1% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 71,592.00 | 74,098.00 | 3.5% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 145,116.00 | 143,714.00 | -1.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 216,708.00 | 217,812.00 | 0.5% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 85,678.00 | 70,372.00 | -17.9% |
| Classified Support Salaries | | 2200 | 3,128.00 | 3,076.00 | -1.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 171,457.00 | 181,300.00 | 5.7% |
| Clerical, Technical and Office Salaries | | 2400 | 246,919.00 | 250,721.00 | 1.5% |
| Other Classified Salaries | | 2900 | 1,556,675.00 | 1,560,438.00 | 0.2% |
| TOTAL, CLASSIFIED SALARIES | | | 2,063,857.00 | 2,065,907.00 | 0.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 18,042.00 | 21,631.00 | 19.9% |
| PERS | | 3201-3202 | 185,410.00 | 222,276.00 | 19.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 149,695.00 | 106,119.00 | -29.1% |
| Health and Welfare Benefits | | 3401-3402 | 166,261.00 | 179,011.00 | 7.7% |
| Unemployment Insurance | | 3501-3502 | 1,159.00 | 1,160.00 | 0.1% |
| Workers' Compensation | | 3601-3602 | 53,381.00 | 53,085.00 | -0.6% |
| OPEB, Allocated | | 3701-3702 | 19,004.00 | 25,888.00 | 36.2% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 33,984.00 | 35,864.00 | 5.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 626,936.00 | 645,034.00 | 2.9% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 50,524.00 | 35,009.00 | -30.7% |
| Noncapitalized Equipment | | 4400 | 24,152.00 | 8,689.00 | -64.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 74,676.00 | 43,698.00 | -41.5% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 7,035.00 | 6,946.00 | -1.3% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 9,978.00 | 9,363.00 | -6.2% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 4,632.00 | 4,632.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 563,272.00 | 557,113.00 | -1.1% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 81,742.00 | 72,889.00 | -10.8% |
| Communications | | 5900 | 1,312.00 | 1,312.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 667,971.00 | 652,255.00 | -2.4% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 3,650,148.00 | 3,624,706.00 | -0.7% |

| Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

SACS Form A ~ Average Daily Attendance

SACS Form CC ~ Workers Compensation Certificate

SACS Form CEA ~ Current Expense Minimum Classroom

Compensation 2013-14 Estimated Actuals

SACS Form CEB ~ Current Expense Minimum Classroom

Compensation 2014-15 Adopted Budget

| Description | 2013-14 Estimated Actuals | | | 2014-15 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| 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 | 11,562.49 | 11,562.49 | 11,537.63 | 11,537.63 | 11,562.49 |
| 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) | | | | | | |
| 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) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 11,562.49 | 11,562.49 | 11,562.49 | 11,537.63 | 11,537.63 | 11,562.49 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools per EC 1981(a)(b)&(d) | | | | | | |
| b. Special Education-Special Day Class | 2.56 | 2.56 | 2.56 | 2.56 | 2.56 | 2.56 |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year-NPS/LCI | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | | | | | | |
| f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e) | 2.56 | 2.56 | 2.56 | 2.56 | 2.56 | 2.56 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f) | 11,565.05 | 11,565.05 | 11,565.05 | 11,540.19 | 11,540.19 | 11,565.05 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2013-14 Estimated Actuals | | | 2014-15 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program ADA | | | | | | |
| a. County School Tuition Fund | | | | | | |
| b. County Group Home and Institution Pupils | | | | | | |
| c. Juvenile Halls, Homes, and Camps | | | | | | |
| d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A) | | | | | | |
| e. Total, County Program ADA (Sum of Lines B1a through B1d) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools per EC 1981(a)(b)&(d) | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year-NPS/LCI | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | | | | | | |
| f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Adults in Correctional Facilities | | | | | | |
| 5. County Operations Grant ADA | | | | | | |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2013-14 Estimated Actuals | | | 2014-15 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section. | | | | | | |
| 1. Total Charter School Regular ADA per EC 42238.05(b) | | | | | | |
| 2. Charter School County Program ADA | | | | | | |
| a. County School Tuition Fund | | | | | | |
| b. County Group Home and Institution Pupils | | | | | | |
| c. Juvenile Halls, Homes, and Camps | | | | | | |
| d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A) | | | | | | |
| e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools per EC 1981(a)(b)&(d) | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year-NPS/LCI | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

| | | |
|---|----|------------|
| Total liabilities actuarially determined: | \$ | _____ |
| Less: Amount of total liabilities reserved in budget: | \$ | _____ |
| Estimated accrued but unfunded liabilities: | \$ | _____ 0.00 |

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
District funds are pooled with other member districts and reserve balances are determined by an independent actuary

() This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 17, 2014

For additional information on this certification, please contact:

Name: Robyn Adams

Title: Director Fiscal Services

Telephone: 619-668-5700 ext 6430

E-mail: robyn.adams@lmsvsd.k12.ca.us

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|------------|--|---|--------------|---|------------|
| 1000 - Certificated Salaries | 48,602,769.00 | 301 | 78,918.00 | 303 | 48,523,851.00 | 305 | 104,609.00 | 104,609.00 | 307 | 48,419,242.00 | 309 |
| 2000 - Classified Salaries | 15,933,913.00 | 311 | 768,239.00 | 313 | 15,165,674.00 | 315 | 1,963,326.00 | 1,963,326.00 | 317 | 13,202,348.00 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 18,691,421.00 | 321 | 1,328,918.00 | 323 | 17,362,503.00 | 325 | 908,500.00 | 908,500.00 | 327 | 16,454,003.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 5,856,710.00 | 331 | 93,350.00 | 333 | 5,763,360.00 | 335 | 1,194,027.00 | 2,388,054.00 | 337 | 3,375,306.00 | 339 |
| 5000 - Services... & 7300 - Indirect Costs | 8,415,235.00 | 341 | 95,441.00 | 343 | 8,319,794.00 | 345 | 1,068,572.00 | 1,818,572.00 | 347 | 6,501,222.00 | 349 |
| TOTAL | | | | | 95,135,182.00 | 365 | | | TOTAL | 87,952,121.00 | 369 |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | EDP No. |
|---|-------------|---------------|
| 1. Teacher Salaries as Per EC 41011..... | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011..... | 2100 | 380 |
| 3. STRS..... | 3101 & 3102 | 382 |
| 4. PERS..... | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative..... | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)..... | 3401 & 3402 | 385 |
| 7. Unemployment Insurance..... | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance..... | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372)..... | 3751 & 3752 | 0.00 |
| 10. Other Benefits (EC 22310)..... | 3901 & 3902 | 789,858.00 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)..... | | 52,812,199.00 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2..... | | 0.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)..... | | 0.00 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*..... | | 396 |
| 14. TOTAL SALARIES AND BENEFITS..... | | 52,812,199.00 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372..... | | 60.05% |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')..... | | |

| PART III: DEFICIENCY AMOUNT | |
|---|---------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high)..... | 60.00% |
| 2. Percentage spent by this district (Part II, Line 15)..... | 60.05% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2)..... | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)..... | 87,952,121.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4)..... | 0.00 |

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|------------|--|---|--------------|---|------------|
| 1000 - Certificated Salaries | 48,519,313.00 | 301 | 81,668.00 | 303 | 48,437,645.00 | 305 | 46,700.00 | 46,700.00 | 307 | 48,390,945.00 | 309 |
| 2000 - Classified Salaries | 16,262,963.00 | 311 | 812,342.00 | 313 | 15,450,621.00 | 315 | 2,027,834.00 | 2,027,834.00 | 317 | 13,422,787.00 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 19,391,978.00 | 321 | 1,349,027.00 | 323 | 18,042,951.00 | 325 | 989,949.00 | 989,949.00 | 327 | 17,053,002.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 7,235,856.00 | 331 | 66,527.00 | 333 | 7,169,329.00 | 335 | 1,288,833.00 | 1,288,833.00 | 337 | 5,880,496.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 6,557,737.00 | 341 | 50,497.00 | 343 | 6,507,240.00 | 345 | 655,730.00 | 2,405,730.00 | 347 | 4,101,510.00 | 349 |
| TOTAL | | | | | 95,607,786.00 | 365 | | | TOTAL | 88,848,740.00 | 369 |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|---|--|-------------|---------|
| 1. Teacher Salaries as Per EC 41011. | | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | | 2100 | 380 |
| 3. STRS. | | 3101 & 3102 | 382 |
| 4. PERS. | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance. | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance. | | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372). | | 3751 & 3752 | 393 |
| 10. Other Benefits (EC 22310). | | 3901 & 3902 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | | 0.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | | 0.00 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | | 60.03% |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). | | | |

| PART III: DEFICIENCY AMOUNT | |
|---|---------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 60.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 60.03% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 88,848,740.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

SDCOE Form MYP ~ General Fund Multi-Year Assumptions and Projection

SACS Form MYP ~ General Fund Multi-Year Projection

LCFF Calculator Assumptions & Projection ~ 2013-14 through 2016-17

SACS Form 01CS ~ Criteria & Standards Review

Multi-Year Projection Assumptions Sheet
Adopted Budget 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% | 2.100% | 2.300% |
| COLA - (DOF) | Used in Calc | 0.850% | 2.100% | 2.300% |
| Funded COLA - (Categorical) | Used in Calc | 0.00% | 0.00% | 0.00% |
| Gap Funding - (DOF) | Informational | 28.05% | 33.95% | 21.67% |
| California Consumer Price Index - (SSC Dartboard) | Used in Calc | 2.10% | 2.30% | 2.50% |
| Lottery Per ADA (SSC Dartboard) | Unrestricted | \$126 | \$126 | \$126 |
| | Restricted | \$30 | \$30 | \$30 |
| 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) | \$ 48,519,609 | \$ 56,073,846 | \$ 59,818,492 |
| EPA 8012 (enter from BASC LCFF Calc.) | (District Input) | \$ 10,617,425 | \$ 10,594,596 | \$ 10,594,596 |
| Average Daily Attendance (ADA) Projections | (District Input) | 11,562.49 | 11,537.63 | 11,537.63 |
| | % Change | | -0.22% | 0.00% |
| Salary Step & Column Percent Increases: | | | | |
| Teachers | 1100 | 2.00% | 1.50% | 1.50% |
| Certificated Pupil Support | 1200 | 2.00% | 1.50% | 1.50% |
| Certificated Supervisor & Admin | 1300 | 2.00% | 1.00% | 1.00% |
| Other Certificated | 1900 | 0.00% | 0.00% | 0.00% |
| Instructional Aides | 2100 | 2.00% | 1.50% | 1.50% |
| Classified Support | 2200 | 2.00% | 1.50% | 1.50% |
| Classified Supervisor & Admin | 2300 | 2.00% | 1.00% | 1.00% |
| Clerical, Technical, & Office Staff | 2400 | 2.00% | 1.50% | 1.50% |
| 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 | 8.25% | 8.25% | 8.25% |
| PERS | 3200-3202 | 11.417% | 11.417% | 11.417% |
| OASDI/Medicare/Alternative | 3300-3302 | 1.45% | 1.45% | 1.45% |
| Health & Welfare Increase (% increase) | 3400-3402 | 5.00% | 8.00% | 8.00% |
| 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 | 5.00% | 8.00% | 8.00% |
| OPEB Active Employee Costs (% increase) | 3751-3752 | 5.00% | 8.00% | 8.00% |
| PERS Reduction | 3801-3802 | 0.000% | 0.000% | 0.000% |
| Other Employee Benefits (include early retirement incentive) | 3900-3902 | (District Input) | 0.00% | 0.00% |
| | | Unrestricted | Restricted | Combined |
| FY 2014-15 General Fund Beginning Balances (District Input) | | \$ 5,504,120 | \$ - | \$ 5,504,120 |
| (+/-) Audit Adjustment (District Input) | | \$ - | \$ - | \$ - |
| Net Beginning Balance | | \$ 5,504,120 | \$ - | \$ 5,504,120 |

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

**Multi-Year Projections Summary Report
La Mesa-Spring Valley Elementary Adopted Budget 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 | \$5,504,120 | \$0 | \$5,504,120 | \$4,859,716 | \$0 | \$4,859,716 | \$6,998,838 | (\$0) | \$6,998,837 |
| B | Revenues | | | | | | | | | |
| 1 | Revenue Limit Sources | 81,184,894 | 370,038 | 81,554,932 | 88,716,302 | 370,038 | 89,086,340 | 92,450,948 | 370,038 | 92,830,986 |
| 2 | Federal Revenues | 31,003 | 5,628,994 | 5,659,997 | 31,003 | 5,628,994 | 5,659,997 | 31,003 | 5,628,994 | 5,659,997 |
| 3 | Other State Revenues | 1,784,710 | 1,359,190 | 3,143,900 | 1,779,180 | 1,357,874 | 3,137,053 | 1,776,047 | 1,357,128 | 3,133,175 |
| 4 | Other Local Revenues | 401,916 | 6,956,809 | 7,368,725 | 407,987 | 6,966,809 | 7,374,796 | 414,737 | 6,966,809 | 7,381,546 |
| 5 | Total Revenues | 83,402,523 | 14,325,031 | 97,727,554 | 90,934,471 | 14,323,715 | 105,258,186 | 94,682,735 | 14,322,969 | 109,005,704 |
| | Beginning Balance & Revenue (A+B) | \$88,906,643 | \$14,325,031 | \$103,231,674 | \$95,594,187 | \$14,323,715 | \$109,917,902 | \$101,621,573 | \$14,322,969 | \$115,944,541 |
| C | Expenditures | | | | | | | | | |
| 1 | Certificated Salaries | 39,468,987 | 9,050,376 | 48,519,313 | 41,030,375 | 9,183,642 | 50,214,017 | 42,615,067 | 9,318,891 | 51,933,957 |
| 2 | Classified Salaries | 10,985,683 | 5,327,280 | 16,262,963 | 11,081,791 | 5,394,864 | 15,476,655 | 11,290,048 | 5,463,454 | 16,693,502 |
| 3 | Employee Benefits | 14,533,295 | 4,858,683 | 19,391,978 | 15,305,822 | 5,070,850 | 20,376,672 | 16,122,489 | 5,297,581 | 21,420,071 |
| 4 | Books & Supplies | 4,947,850 | 2,153,369 | 7,106,199 | 5,050,969 | 3,403,361 | 8,454,330 | 5,177,243 | 3,688,445 | 8,865,688 |
| 5 | Services, Other Operating Exp | 4,487,286 | 2,291,340 | 6,778,606 | 4,603,570 | 2,340,888 | 6,945,458 | 4,471,119 | 2,395,982 | 6,867,102 |
| 6 | Capital Outlay | 129,657 | 5,690 | 135,347 | 132,639 | 5,821 | 138,460 | 135,855 | 5,966 | 141,921 |
| 7 | Other Outgo - exclude Direct Sup. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Debt Service | 509,446 | 0 | 509,446 | 509,446 | 0 | 509,446 | 509,446 | 0 | 509,446 |
| 9 | Direct Support/Indirect Costs | (342,098) | 121,229 | (220,869) | (549,966) | 124,017 | (225,949) | (358,715) | 127,118 | (231,598) |
| 10 | CSR Reduction (for info only) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Projected Budget Reduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Expenditures: | \$74,670,016 | \$23,812,967 | \$98,482,983 | \$77,366,647 | \$25,523,443 | \$102,890,090 | \$79,902,652 | \$26,297,437 | \$106,200,089 |
| D | Interfund Xfers/Other Sources | | | | | | | | | |
| 1 | Transfers In | 32,743 | 0 | 32,743 | 32,743 | 0 | 32,743 | 32,743 | 0 | 32,743 |
| 2 | Transfers Out | 121,718 | 0 | 121,718 | 121,718 | 0 | 121,718 | 121,718 | 0 | 121,718 |
| 3 | Sources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Uses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Contributions | (9,487,936) | 9,487,936 | 0 | (11,199,728) | 11,199,728 | 0 | (11,974,468) | 11,974,468 | 0 |
| E | Net Increase (Decrease) in Fund Balance | (\$84,404) | \$0 | (\$84,404) | \$2,279,122 | (\$0) | \$2,279,121 | \$2,716,640 | (\$0) | \$2,716,640 |
| F | Ending Balance | \$4,659,716 | \$0 | \$4,659,716 | \$6,938,838 | (\$0) | \$6,938,837 | \$9,655,478 | (\$0) | \$9,655,477 |
| 1 | Revolving Cash | 43,650 | 0 | 43,650 | 43,650 | 0 | 43,650 | 43,650 | 0 | 43,650 |
| 2 | Stores Reserves | 145,642 | 0 | 145,642 | 145,642 | 0 | 145,642 | 145,642 | 0 | 145,642 |
| 3 | Special Reserve | 1,240,490 | 0 | 1,240,490 | 1,240,490 | 0 | 1,240,490 | 1,240,490 | 0 | 1,240,490 |
| 4 | Restricted | 0 | 0 | 0 | (0) | 0 | (0) | 0 | 0 | 0 |
| 5 | Stabilization Arrangements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Other Commitments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | STATE TEACHERS RETIREMENT | 508,400 | 0 | 508,400 | 1,110,298 | 0 | 1,110,298 | 1,829,608 | 0 | 1,829,608 |
| 8 | Additional Board Reserve | 1,009,883 | 0 | 1,009,883 | 2,060,236 | 0 | 2,060,236 | 2,176,436 | 0 | 2,176,436 |
| 9 | Reserve for Economic Uncertainties | 2,958,141 | 0 | 2,958,141 | 3,090,354 | 0 | 3,090,354 | 3,189,654 | 0 | 3,189,654 |
| | Unassigned/Unappropriated Amount | (0) | 0 | (0) | 488,657 | 0 | 488,657 | 2,370,488 | 0 | 2,370,488 |
| G | Components of Ending Fund Balance Total | \$5,900,206 | \$0 | \$5,900,206 | \$9,179,328 | (\$0) | \$9,179,327 | \$10,895,969 | \$0 | \$10,895,969 |
| | Reserve Percentage Level for this district: | 3.00% | | | | | | | | |
| | FY 2014-15 ADA Input Sheet (District): | 11,562.49 | | | | | | | | |
| | FY 2015-16 Proj | \$3,090,354 | | | | | | | | |
| | FY 2016-17 Proj | \$3,189,654 | | | | | | | | |
| | FY 2015-16 Unappropriated Amount is: | Positive | | | | | | | | |
| | FY 2016-17 Unappropriated Amount is: | Positive | | | | | | | | |

| Description | Object Codes | 2014-15 Budget (Form 01) (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 | 81,554,932.00 | 9.23% | 89,086,340.00 | 4.20% | 92,830,986.00 |
| 2. Federal Revenues | 8100-8299 | 5,659,997.00 | 0.00% | 5,659,997.00 | 0.00% | 5,659,997.00 |
| 3. Other State Revenues | 8300-8599 | 3,143,900.00 | -0.22% | 3,137,054.00 | -0.12% | 3,133,175.00 |
| 4. Other Local Revenues | 8600-8799 | 7,368,725.00 | 0.08% | 7,374,796.00 | 0.09% | 7,381,546.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 32,743.00 | 0.00% | 32,743.00 | 0.00% | 32,743.00 |
| 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) | | 97,760,297.00 | 7.70% | 105,290,930.00 | 3.56% | 109,038,447.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 48,519,313.00 | | 50,214,017.00 |
| b. Step & Column Adjustment | | | | 1,694,704.00 | | 1,719,941.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 48,519,313.00 | 3.49% | 50,214,017.00 | 3.43% | 51,933,958.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 16,262,963.00 | | 16,476,655.00 |
| b. Step & Column Adjustment | | | | 213,692.00 | | 216,847.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 16,262,963.00 | 1.31% | 16,476,655.00 | 1.32% | 16,693,502.00 |
| 3. Employee Benefits | 3000-3999 | 19,391,978.00 | 5.08% | 20,376,672.00 | 5.12% | 21,420,070.00 |
| 4. Books and Supplies | 4000-4999 | 7,106,199.00 | 18.97% | 8,454,330.00 | 4.87% | 8,865,688.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 6,778,606.00 | 2.48% | 6,946,458.00 | -1.14% | 6,867,101.00 |
| 6. Capital Outlay | 6000-6999 | 135,347.00 | 2.30% | 138,460.00 | 2.50% | 141,921.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 509,446.00 | 0.00% | 509,448.00 | 0.00% | 509,446.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (220,869.00) | 2.30% | (225,949.00) | 2.50% | (231,597.00) |
| 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) | | 98,604,701.00 | 4.47% | 103,011,809.00 | 3.21% | 106,321,807.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (844,404.00) | | 2,279,121.00 | | 2,716,640.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 5,504,121.05 | | 4,659,717.05 | | 6,938,838.05 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,659,717.05 | | 6,938,838.05 | | 9,655,478.05 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 189,292.00 | | 189,292.00 | | 189,292.00 |
| b. Restricted | 9740 | 1.28 | | 0.61 | | 0.61 |
| 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 | 1,512,283.44 | | 3,170,534.00 | | 3,956,044.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 2,958,141.00 | | 3,090,354.00 | | 3,189,654.00 |
| 2. Unassigned/Unappropriated | 9790 | (0.67) | | 488,657.44 | | 2,320,487.44 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 4,659,717.05 | | 6,938,838.05 | | 9,655,478.05 |

| Description | Object Codes | 2014-15 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| I. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 2,958,141.00 | | 3,090,354.00 | | 3,189,654.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 488,657.44 | | 2,320,487.44 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (0.67) | | 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 | 1,240,489.81 | | 1,240,489.81 | | 1,240,489.81 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 4,198,630.14 | | 4,819,501.25 | | 6,750,631.25 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 4.26% | | 4.68% | | 6.35% |
| 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? | No | | | | | |
| 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 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections) | | | | | | |
| | | 11,537.63 | | 11,537.63 | | 11,537.63 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 98,604,701.00 | | 103,011,809.00 | | 106,321,807.00 |
| 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) | | 98,604,701.00 | | 103,011,809.00 | | 106,321,807.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 2,958,141.03 | | 3,090,354.27 | | 3,189,654.21 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 2,958,141.03 | | 3,090,354.27 | | 3,189,654.21 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Description | Object Codes | 2014-15 Budget (Form 01) (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 | 81,184,894.00 | 9.28% | 88,716,302.00 | 4.22% | 92,460,948.00 |
| 2. Federal Revenues | 8100-8299 | 31,003.00 | 0.00% | 31,003.00 | 0.00% | 31,003.00 |
| 3. Other State Revenues | 8300-8599 | 1,784,710.00 | -0.31% | 1,779,180.00 | -0.18% | 1,776,047.00 |
| 4. Other Local Revenues | 8600-8799 | 401,916.00 | 1.51% | 407,987.00 | 1.65% | 414,737.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 32,743.00 | 0.00% | 32,743.00 | 0.00% | 32,743.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (9,487,936.00) | 18.04% | (11,199,728.00) | 6.92% | (11,974,468.00) |
| 6. Total (Sum lines A1 thru A5c) | | 73,947,330.00 | 7.87% | 79,767,487.00 | 3.73% | 82,741,010.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 39,468,937.00 | | 41,030,375.00 |
| b. Step & Column Adjustment | | | | 1,561,438.00 | | 1,584,692.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 39,468,937.00 | 3.96% | 41,030,375.00 | 3.86% | 42,615,067.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 10,935,683.00 | | 11,081,791.00 |
| b. Step & Column Adjustment | | | | 146,108.00 | | 148,257.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 10,935,683.00 | 1.34% | 11,081,791.00 | 1.34% | 11,230,048.00 |
| 3. Employee Benefits | 3000-3999 | 14,533,295.00 | 5.32% | 15,305,822.00 | 5.34% | 16,122,489.00 |
| 4. Books and Supplies | 4000-4999 | 4,947,830.00 | 2.08% | 5,050,969.00 | 2.50% | 5,177,243.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 4,487,266.00 | 2.64% | 4,605,570.00 | -2.92% | 4,471,119.00 |
| 6. Capital Outlay | 6000-6999 | 129,657.00 | 2.30% | 132,639.00 | 2.50% | 135,955.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 509,446.00 | 0.00% | 509,448.00 | 0.00% | 509,446.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (342,098.00) | 2.30% | (349,966.00) | 2.50% | (358,715.00) |
| 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 (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 74,791,734.00 | 3.61% | 77,488,366.00 | 3.27% | 80,024,370.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (844,404.00) | | 2,279,121.00 | | 2,716,640.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 5,504,120.44 | | 4,659,716.44 | | 6,938,837.44 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,659,716.44 | | 6,938,837.44 | | 9,655,477.44 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 189,292.00 | | 189,292.00 | | 189,292.00 |
| b. Restricted | 9740 | | | | | |
| 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 | 1,512,283.44 | | 3,170,534.00 | | 3,956,044.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 2,958,141.00 | | 3,090,354.00 | | 3,189,654.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 488,657.44 | | 2,320,487.44 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 4,659,716.44 | | 6,938,837.44 | | 9,655,477.44 |

| Description | Object Codes | 2014-15 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 2,958,141.00 | | 3,090,354.00 | | 3,189,654.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 488,657.44 | | 2,320,487.44 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 1,240,489.81 | | 1,240,489.81 | | 1,240,489.81 |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 4,198,630.81 | | 4,819,501.25 | | 6,750,631.25 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |

| Description | Object Codes | 2014-15 Budget (Form 01) (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 | 370,038.00 | 0.00% | 370,038.00 | 0.00% | 370,038.00 |
| 2. Federal Revenues | 8100-8299 | 5,628,994.00 | 0.00% | 5,628,994.00 | 0.00% | 5,628,994.00 |
| 3. Other State Revenues | 8300-8599 | 1,359,190.00 | -0.10% | 1,357,874.00 | -0.05% | 1,357,128.00 |
| 4. Other Local Revenues | 8600-8799 | 6,966,809.00 | 0.00% | 6,966,809.00 | 0.00% | 6,966,809.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 9,487,936.00 | 18.04% | 11,199,728.00 | 6.92% | 11,974,468.00 |
| 6. Total (Sum lines A1 thru A5c) | | 23,812,967.00 | 7.18% | 25,523,443.00 | 3.03% | 26,297,437.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 9,050,376.00 | | 9,183,642.00 |
| b. Step & Column Adjustment | | | | 133,266.00 | | 135,249.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 9,050,376.00 | 1.47% | 9,183,642.00 | 1.47% | 9,318,891.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 5,327,280.00 | | 5,394,864.00 |
| b. Step & Column Adjustment | | | | 67,584.00 | | 68,590.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 5,327,280.00 | 1.27% | 5,394,864.00 | 1.27% | 5,463,454.00 |
| 3. Employee Benefits | 3000-3999 | 4,858,683.00 | 4.37% | 5,070,850.00 | 4.47% | 5,297,581.00 |
| 4. Books and Supplies | 4000-4999 | 2,158,369.00 | 57.68% | 3,403,361.00 | 8.38% | 3,688,445.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 2,291,340.00 | 2.16% | 2,340,888.00 | 2.35% | 2,395,982.00 |
| 6. Capital Outlay | 6000-6999 | 5,690.00 | 2.30% | 5,821.00 | 2.49% | 5,966.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 121,229.00 | 2.30% | 124,017.00 | 2.50% | 127,118.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 23,812,967.00 | 7.18% | 25,523,443.00 | 3.03% | 26,297,437.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 0.61 | | 0.61 | | 0.61 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 0.61 | | 0.61 | | 0.61 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 1.28 | | 0.61 | | 0.61 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | (0.67) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 0.61 | | 0.61 | | 0.61 |

| Description | Object Codes | 2014-15 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |

LCFF Calculator Universal Assumptions
La Mesa-Spring Valley

5/29/14

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|---|----------|-----------|----------|----------|----------|
| Annual COLA <i>(prefilled as calculated by the Department of Finance, DOF)</i> | | 1.57% | 0.86% | 2.12% | 2.30% |
| LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i> | | 11.78% | 28.05% | 33.95% | 21.67% |
| Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i> | | \$ 12,750 | --- | --- | --- |
| EPA Entitlement as % of statewide adjusted Revenue Limit | 21.3890% | 18.1903% | 18.1903% | 18.1903% | 18.1903% |

PER ADA FUNDING LEVELS *(calculated at TARGET)*

Base Grants

| | | | | | | | | |
|-------------|----|-------|----|-------|----|-------|----|-------|
| Grades K-3 | \$ | 6,952 | \$ | 7,012 | \$ | 7,161 | \$ | 7,326 |
| Grades 4-6 | \$ | 7,056 | \$ | 7,117 | \$ | 7,268 | \$ | 7,435 |
| Grades 7-8 | \$ | 7,266 | \$ | 7,328 | \$ | 7,483 | \$ | 7,655 |
| Grades 9-12 | \$ | 8,419 | \$ | 8,491 | \$ | 8,671 | \$ | 8,870 |

Grade Span Adjustment

| | | | | | | | | |
|-------------|----|-----|----|-----|----|-----|----|-----|
| Grades K-3 | \$ | 723 | \$ | 729 | \$ | 745 | \$ | 762 |
| Grades 9-12 | \$ | 219 | \$ | 221 | \$ | 225 | \$ | 231 |

Supplemental Grant

| | | 20.00% | 20.00% | 20.00% | 20.00% | | | |
|-------------|----|--------|--------|--------|--------|-------|----|-------|
| Grades K-3 | \$ | 1,535 | \$ | 1,548 | \$ | 1,581 | \$ | 1,618 |
| Grades 4-6 | \$ | 1,411 | \$ | 1,423 | \$ | 1,454 | \$ | 1,487 |
| Grades 7-8 | \$ | 1,453 | \$ | 1,466 | \$ | 1,497 | \$ | 1,531 |
| Grades 9-12 | \$ | 1,728 | \$ | 1,742 | \$ | 1,779 | \$ | 1,820 |

Concentration Grant (>55% population)

| | | 50.00% | 50.00% | 50.00% | 50.00% | | | |
|-------------|----|--------|--------|--------|--------|-------|----|-------|
| Grades K-3 | \$ | 3,838 | \$ | 3,871 | \$ | 3,953 | \$ | 4,044 |
| Grades 4-6 | \$ | 3,528 | \$ | 3,559 | \$ | 3,634 | \$ | 3,718 |
| Grades 7-8 | \$ | 3,633 | \$ | 3,664 | \$ | 3,742 | \$ | 3,828 |
| Grades 9-12 | \$ | 4,319 | \$ | 4,356 | \$ | 4,448 | \$ | 4,551 |

NECESSARY SMALL SCHOOL SELECTION *(if applicable)*

| | | | | |
|--------|------|------|------|------|
| NSS #1 | LCFF | LCFF | LCFF | LCFF |
| NSS #2 | LCFF | LCFF | LCFF | LCFF |
| NSS #3 | LCFF | LCFF | LCFF | LCFF |
| NSS #4 | LCFF | LCFF | LCFF | LCFF |
| NSS #5 | LCFF | LCFF | LCFF | LCFF |

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code

La Mesa-Spring Valley
District

Enter CDS Code: **68197** Enter Date: **05/29/14**

5 digit District code or 6+ digit School code (from the CDS code)

2012-13 REVENUE LIMIT DATA

Source: CDE 2012-13 Annual Exhibit

| Line | CDE Exhibit | School District | Annual Certific. | Adjustments | 12-13 RL DATA |
|--|---|---|------------------|-------------|-------------------|
| A-1 | Sch District Revenue Limit | Base Revenue Limit per ADA | 6,422.05 | | 6,422.05 |
| A-2 | Sch District Revenue Limit | Meals/BTSA Add-on per ADA (AB851) | 8.62 | | 8.62 |
| A-3 | Sch District Revenue Limit | Revenue Limit ADA | 11,917.01 | | 11,917.01 |
| A-21 | Sch District ADA | Charter School Block Grant Offset ADA | - | | - |
| B-5 | Sch District Revenue Limit | Special Revenue Limit Adjustments | - | | - |
| B-6 | Sch District Revenue Limit | Miscellaneous Revenue Limit Adjustments | - | | - |
| B-7 | Sch District Revenue Limit | All Charter District Revenue Limit Adjustment | - | | - |
| B-8 | Sch District Revenue Limit | Class Size Penalty Adjustment | - | | - |
| B-9 | Sch District Revenue Limit | Center for Advance Research and Technology | - | | - |
| C-1 | Sch District Revenue Limit | RL Subject to the Deficits | 76,634,359 | | 76,634,359 |
| D-1 | Sch District Revenue Limit | Unemployment Insurance | 739,626 | | 739,626 |
| D-2 | Sch District Revenue Limit | Longer Day/Year Penalty | - | | - |
| D-3 | Sch District Revenue Limit | Excess ROC/P Reserves Adjustment | - | | - |
| D-4 | Sch District Revenue Limit | PERS Adjustment | 147,754 | | 147,754 |
| D-5 | Sch District Revenue Limit | SFUSD PERS Adjustment | - | | - |
| D-6 | Sch District Revenue Limit | PERS Safety Adjustment | - | | - |
| E-1 | Sch District Revenue Limit | Total Revenue Limit | 60,158,227 | | 60,158,227 |
| E-2 | Sch District Revenue Limit | Local Revenue | 22,400,742 | | 22,400,742 |
| E-3 | Sch District Revenue Limit | Charter Sch Gen Purpose BG Offset | - | | - |
| Necessary Small Schools | | | | | |
| B-7 | Sch District RL Calculations | Necessary Small School Add-on Amount | 8.62 | | 8.62 |
| D-3 | Sch District ADA | Funded NSS ADA | - | | - |
| B-3 | Sch District Revenue Limit | Allowance for Necessary Small School | - | | - |
| Charter School All Types | | | | | |
| A-1 | Charter Categorical Block Grant Funding - all types | Total Charter School ADA | - | | - |
| Charter School - COE, EHS & SBC | | | | | |
| A-13 | Charter Block Grant | Total General Purpose Entitlement | - | | - |
| B-5 EHS | Charter Block Grant | Adjusted Total | - | | - |
| B-3 COE | | In Lieu of Property Taxes | - | | - |
| Charter School - Unified | | | | | |
| D-1 | Charter Block Grant | Total General Purpose Entitlement | - | | - |
| E-5 | Charter Block Grant | Adjusted Total In Lieu of Property Taxes | - | | - |
| State Aid for Revenue Limit/Charter General Purpose Block Grant | | | | | 37,757,485 |

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code

La Mesa-Spring Valley

District

Enter CDS Code: 68197 Enter Date: 05/29/14

5 digit District code or 6+ digit School code (from the CDS code)

Floor Funding per ADA

District Charter

NEWLY OPERATIONAL CHARTER SCHOOL

Year that charter starts operation (select from drop down list)

Select Year

IMPORTANT! Leave as "Select Year" if not

developing a new Charter School calculation.

Complete the following for the school district in which the newly operational charter school is located.

(If located in more than one district, use the one with the highest PY funding per ADA.)

District's CDS code

[Input field]

Rate ADA

NEW in 2013-14

District 12-13 rates per ADA:

Floor BRL - -

Other BRL - -

Categorical - -

Floor Rate per ADA

NEW in 2014-15 or later

District PY totals: LCFF Floor (Summary tab, row 7)

[Input field]

Gap Funding (Summary tab, row 8)

[Input field]

Funded ADA (Graphs tab, row 63)

[Input field]

Floor Rate per ADA

Base Revenue Limit per ADA

6,422.05

Meals/BTSA Add-on per ADA

8.62

Total (before deficit)

6,430.67

Floor BRL rate per ADA

4,998.43

Charter Gen. Purpose

-

12-13 Charter ADA

-

Floor Charter GP rate per ADA

-

12-13 Other RL items (UI, PERS adj, Special PERS adj., Special Adj, Misc. Adj, etc.)

591,872

12-13 ADA (includes NSS, excludes Charter BG offset)

11,917.01

Floor Other BRL per ADA

49.67

Minimum State Aid Funding per ADA

District Charter

12-13 Revenue Limit ADA excluding NSS ADA and Charter School Block Grant Offset ADA

11,917.01

12-13 Base Revenue Limit per ADA including AB851 adjustments

6,431

Subtotal

76,634,359

12-13 Other RL Items subject to deficit

-

Subtotal * Deficit

59,566,354

12-13 Other RL Items not subject to deficit (UI, PERS adj., etc.)

591,872

Total 12-13 RL / Charter Gen. Purpose

60,158,226

-

12-13 Total ADA (Revenue Limit and NSS, excluding Charter School Block Grant Offset ADA for districts)

11,917.01

-

Minimum State Aid Funding per ADA

5,048.10

-

Economic Recovery Target (ERT) rates (effective 2014-15 pending legislation 42238.025(c))

12-13 Undeficitated RL / Charter Gen. Purpose

77,226,231

-

12-13 ADA

11,917.01

-

12-13 Undeficitated rate per ADA

6,480.34

-

X 13-14 COLA

1.0157

X 1.94% COLA for 14-15 thru 20-21

1.143964124

ERT General Purpose Funding / ADA

7,529.66

-

BASIC AID DISTRICTS FAIR SHARE CALCULATION

8.92%

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code

La Mesa-Spring Valley

| | |
|------------------------|--------------------|
| Enter CDS Code: | Enter Date: |
| 68197 | 05/29/14 |

District

5 digit District code or 6+ digit School code (from the CDS code)

| | | |
|--|---|-------------|
| | 2012-13 Undeficitated RL Multiplied by 8.92% | - |
| | 2012-13 Excess Property Tax | - |
| | Fair Share Reduction as limited by ceiling of Excess Tax & or Categoricals | - |
| Fair Share | Fair Share per CDE advance apportionment | - |
| CDE Schedule Re-Certified June 2013 | 2011-12 Fair Share taken in 2012-13 | \$ - |
| RDA Asset Liquidation Revenues | 2014-15 Fair Share reduction w RDA fix | \$ - |
| <i>(effective 2014-15 pending legislation 42238.03(a)(2)(B))</i> | 2014-15 on Fair Share Reduction as limited by the lessor of Categoricals or 2012-13 Excess Taxes | \$ - |

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code

La Mesa-Spring Valley

District

| | |
|-----------------|-------------|
| Enter CDS Code: | Enter Date: |
| 68197 | 05/29/14 |

5 digit District code or 6+ digit School code (from the CDS code)

CATEGORICAL FUNDING REPEALED WITH LCFF

| PCA | Fund | Title | 2012-13 Award | Before Sec 12.42 Reduction |
|-------------------------------------|----------------------------|--|------------------|-------------------------------|
| 2013-14 State Budget Formula | | | | |
| 24390 | 6110-144-0001 | Administrator Training Program | 26,672 | 33,273 |
| 23434 | 6110-156-0001 | Adult Education | - | - |
| 23900 | 6110-240-0001 | Advanced Placement Int Bac | - | - |
| 24807 | 6110-265-0001 | Arts & Music Block Grant | 175,095 | 218,432 |
| | | Bilingual Teacher Training & Reader Services for the Blind & Teacher Peer Review | 57,849 | 72,167 |
| 23786 | 6110-193-0001 | Alternative Certification Programs | - | - |
| | 6360-101-0001 | CA Assoc Student Councils | - | - |
| 24120 | 6110-242-0001 | CA High School Exit Exam | - | - |
| 24732 | 6110-204-0001 | CalSAFE | - | - |
| 24000 | 6110-198-0001 | CBET | 78,052 | 97,370 |
| 24918 | 6110-227-0001 | Certificated Staff Mentoring | - | - |
| 24856 | 6110-267-0001 | Charter School Categorical BG | - | - |
| 23721 | 6110-211-0001(1) | Charter School In-Lieu of EIA | - | - |
| 24994 | 6110-211-0001(2) | Child Oral Health Assessments | 9,260 | 11,552 |
| 24879 | 6110-268-0001 | Civic Education | - | - |
| 24122 | 6110-208-0001 | Class Size Reduction (9th grade) | - | - |
| 23498 | 6110-232-0001 | Community Day Schools | 22,910 | 28,580 |
| 23141 | 6110-190-0001 | CDS Mandatorily Expelled | - | - |
| 10127 | <i>Added at May Revise</i> | Deferred Maintenance | 469,850 | 586,140 |
| 23695 | 6110-188-0001 | Deferred Maintenance - Extreme Hardship | - | - |
| | 6110-188-0001 EH | Economic Impact Aid | 1,662,768 | 1,662,768 |
| 23654 | 6110-128-0001 | Educational Tech CTAP | - | - |
| 23975 | 6110-181-0001 | Gifted & Talented | 93,617 | 116,788 |
| 23856 | 6110-124-0001 | Home to School Transportation | 957,667 | 1,194,694 |
| 23366 | 6110-111-0001(1) | Sm District Bus Replacement | - | - |
| 23123 | 6110-111-0001(2) | Inst Materials Block Grant | 720,458 | 898,775 |
| 24418 | 6110-189-0001 | K-3 CSR12-13 | 2,880,990 | 2,880,990 |
| | 6110-682-0001 | Math & Reading Prof Development | 91,190 | 113,760 |
| 24389 | 6110-137-0001 | Natl Board Certification Incentive | 3,355 | 4,185 |
| 24042 | 6110-195-0001 | New Charter Categorical BG | - | - |
| 25154 | 6110-212-0001 | PE Teacher Incentive Grants | 264,162 | 329,543 |
| 24806 | 6110-260-0001 | Prof Development BG | 598,824 | 747,036 |
| 24716 | 6110-245-0001 | Pupil Retention BG | 3,432 | 4,281 |
| 24715 | 6110-243-0001 | Regional Occupational Programs | - | - |
| 24718 | 6110-247-0001 | Sch & Library Improvement BG | 1,197,859 | 1,494,335 |
| | 6110-248-0001 | Sch Safety Consolidated Competitive | - | - |
| 23718 | 6110-228-0001 | School Safety Block Grant | 58,928 | 73,513 |
| 24456 | 6110-104-0001 | Supplemental Instruction | 434,868 | 542,500 |
| 24805, 250 | 6110-108-0001 | Supplemental Sch Counseling | 188,806 | 235,536 |
| 24717 | 6110-246-0001 | Targeted Instructional Improvement | 939,600 | 1,172,156 |
| 24713 | 6110-244-0001 | Teacher Credentialing BG | 120,673 | 150,540 |
| 23151 | 6110-209-0001 | Teacher Dismissal Apportionment | - | - |

MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS

Total Categorical Program Funding incorporated into LCFF
 Total Categorical Program Funding before Section 12.42 reduction
 Categorical funding per ADA incorporated into ERT

| | |
|------------|------------|
| | |
| | |
| 11,056,885 | |
| | 12,668,914 |
| | 1,063.10 |
| District | Charter |
| 48,814,370 | - |
| 71,215,112 | - |
| 5,976 | |

TOTAL STATE AID

TOTAL ENTITLEMENT IN 2012-13 (RL/BG + CATEGORICALS LESS FAIR SHARE)

TOTAL 2012-13 ENTITLEMENT PER ADA

**School District Data Elements required to calculate the LCFF
for 2013-14 through 2016-17**

La Mesa-Spring Valley

5/29/14

| | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|---------------------------------------|------------|------------|------------|------------|
| COLA | 1.57% | 0.86% | 2.12% | 2.30% |
| GAP Funding rate | 11.78% | 28.05% | 33.95% | 21.67% |
| Estimated Property Taxes | 22,047,860 | 22,047,860 | 22,047,860 | 22,047,860 |
| Less In-Lieu transfer | - | - | - | - |
| Total Local Revenue | 22,047,860 | 22,047,860 | 22,047,860 | 22,047,860 |
| Statewide 90th percentile rate | 12,750 | --- | --- | --- |

ENROLLMENT AND UNDUPLICATED COUNT

| | Enrollment | Unduplicated Count | Unduplicated % | |
|---------|------------|--------------------|----------------|------------------|
| 2013-14 | 12,103 | 7,506 | 62.02% | 1 yr average |
| 2014-15 | 12,028 | 7,460 | 62.02% | 2 yr average |
| 2015-16 | 12,028 | 7,460 | 62.02% | 3 yr average |
| 2016-17 | 12,028 | 7,460 | 62.02% | 3 yr rolling avg |
| 2017-18 | 12,028 | 7,460 | 62.02% | 3 yr rolling avg |

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

| ADA | ADA to use: | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|---|----------------------------|----------|----------|----------|----------|----------|
| Grades K-3 | | 5,219.68 | 5,461.27 | 5,362.69 | 5,362.69 | 5,362.69 |
| Grades 4-6 | P-2 | 3,569.58 | 3,713.09 | 3,797.96 | 3,797.96 | 3,797.96 |
| Grades 7-8 | (Annual for SDC ext. year) | 2,348.39 | 2,388.13 | 2,376.98 | 2,376.98 | 2,376.98 |
| Grades 9-12 | | | | | | |
| Ungraded (enter here OR in spans above) | | 373.29 | | | | |

NPS, NPS-LCI, CDS:

| | | | | |
|---|--------|--|--|--|
| K-3 | | | | |
| 4-6 | | | | |
| 7-8 | Annual | | | |
| 9-12 | | | | |
| Ungraded (enter here OR in spans above) | | | | |

COE operated (Community School, Special Ed):

| | | | | |
|---|--------------|--|--|--|
| K-3 | | | | |
| 4-6 | | | | |
| 7-8 | P-2 / Annual | | | |
| 9-12 | | | | |
| Ungraded (enter here OR in spans above) | | | | |

TOTAL 11,562.49 11,537.63 11,537.63 11,537.63

CHARTER ADA ADJUSTMENT

| ADA transfer from District to Charter between FY | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--|---------|---------|---------|---------|
| Grades K-3 | | | | |
| Grades 4-6 | | | | |
| Grades 7-8 | | | | |
| Grades 9-12 | | | | |
| Ungraded (enter here OR in spans above) | | | | |

ADA transfer from Charter to District between FY

| | | | | |
|---|--|--|--|--|
| Grades K-3 | | | | |
| Grades 4-6 | | | | |
| Grades 7-8 | | | | |
| Grades 9-12 | | | | |
| Ungraded (enter here OR in spans above) | | | | |

Difference (if diff. < 0, no adj. to PY ADA) - - - -

**School District Data Elements required to calculate the LCFF
for 2013-14 through 2016-17**

La Mesa-Spring Valley

5/29/14

LCFF ADA

Calculator will use greater of total current or prior year ADA where appropriate

| Grade Span | 2013-14 | | Funded NSS ADA | NPS, CDS, & COE operated | Distributed (Ungraded) | Total |
|-----------------------------|------------------|------------------|-------------------|-----------------------------|---------------------------|------------------|
| | 2012-13 P2 | 2013-14 P2 | | | | |
| Grades K-3 | 5,219.68 | 5,461.27 | - | - | - | 5,461.27 |
| Grades 4-6 | 3,569.58 | 3,713.09 | - | - | - | 3,713.09 |
| Grades 7-8 | 2,348.39 | 2,388.13 | - | - | - | 2,388.13 |
| Grades 9-12 | - | - | - | - | - | - |
| Ungr.Charter Shift | - | - | - | - | - | - |
| Ungraded | 373.29 | - | - | - | - | - |
| SUBTOTAL | 11,510.94 | 11,562.49 | | | | |
| | | 51.55 | | | | |
| Declining or Increasing ADA | | Increase | | | | |
| Ungraded CY funded | | - | | | | |
| NSS | | - | | | | |
| TOTAL ADA | 11,510.94 | 11,562.49 | - | - | - | 11,562.49 |
| Grade Span | 2014-15 | | Funded NSS ADA | NPS, CDS, & COE operated | Distributed (Ungraded) | Total |
| | 2013-14 P2 | 2014-15 P2 | | | | |
| Grades K-3 | 5,461.27 | 5,362.69 | - | - | - | 5,461.27 |
| Grades 4-6 | 3,713.09 | 3,797.96 | - | - | - | 3,713.09 |
| Grades 7-8 | 2,388.13 | 2,376.98 | - | - | - | 2,388.13 |
| Grades 9-12 | - | - | - | - | - | - |
| Ungr.Charter Shift | - | - | - | - | - | - |
| Ungraded | - | - | - | - | - | - |
| SUBTOTAL | 11,562.49 | 11,537.63 | | | | |
| | | (24.86) | | | | |
| Declining or Increasing ADA | | Decline | | | | |
| Ungraded CY funded | | - | | | | |
| NSS | | - | | | | |
| TOTAL ADA | 11,562.49 | 11,537.63 | - | - | - | 11,562.49 |
| Grade Span | 2015-16 | | Funded NSS ADA | NPS, CDS, & COE operated | Distributed (Ungraded) | Total |
| | 2014-15 P2 | 2015-16 P2 | | | | |
| Grades K-3 | 5,362.69 | 5,362.69 | - | - | - | 5,362.69 |
| Grades 4-6 | 3,797.96 | 3,797.96 | - | - | - | 3,797.96 |
| Grades 7-8 | 2,376.98 | 2,376.98 | - | - | - | 2,376.98 |
| Grades 9-12 | - | - | - | - | - | - |
| Ungr.Charter Shift | - | - | - | - | - | - |
| Ungraded | - | - | - | - | - | - |
| SUBTOTAL | 11,537.63 | 11,537.63 | | | | |
| Declining or Increasing ADA | | No Change | | | | |
| Ungraded CY funded | | - | | | | |
| NSS | | - | | | | |
| TOTAL ADA | 11,537.63 | 11,537.63 | - | - | - | 11,537.63 |

**School District Data Elements required to calculate the LCFF
for 2013-14 through 2016-17**

La Mesa-Spring Valley

5/29/14

| Grade Span | 2016-17 | | Funded NSS ADA | NPS, CDS, & COE operated | Distributed (Ungraded) | Total |
|-----------------------------|------------------|------------------|-------------------|-----------------------------|---------------------------|------------------|
| | 2015-16 P2 | 2016-17 P2 | | | | |
| Grades K-3 | 5,362.69 | 5,362.69 | - | - | - | 5,362.69 |
| Grades 4-6 | 3,797.96 | 3,797.96 | - | - | - | 3,797.96 |
| Grades 7-8 | 2,376.98 | 2,376.98 | - | - | - | 2,376.98 |
| Grades 9-12 | - | - | - | - | - | - |
| Ungr.Charter Shift | - | - | - | - | - | - |
| Ungraded | - | - | - | - | - | - |
| SUBTOTAL | 11,537.63 | 11,537.63 | | | | |
| Declining or Increasing ADA | | No Change | | | | |
| Ungraded CY funded | | | | | | |
| NSS | | | | | | |
| TOTAL ADA | 11,537.63 | 11,537.63 | - | - | - | 11,537.63 |

| PROPOSITION 30 - EPA | | | | | |
|--|------------|------------|------------|------------|------------|
| EPA Entitlement as % of statewide adjusted Revenue Limit | 21.39% | 18.19% | 18.19% | 18.19% | 18.19% |
| CALCULATE APPLICATION OF EPA | | | | | |
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Adjusted Total Revenue Limit | 60,158,227 | 58,368,606 | 58,368,606 | 58,243,110 | 58,243,110 |
| CY Adjusted NSS Allowance | - | - | - | - | - |
| Total | 60,158,227 | 58,368,606 | 58,368,606 | 58,243,110 | 58,243,110 |
| Less Property Taxes/In-Lieu | 22,400,742 | 22,047,860 | 22,047,860 | 22,047,860 | 22,047,860 |
| Gross State Aid for Purposes of EPA | 37,757,485 | 36,320,746 | 36,320,746 | 36,195,250 | 36,195,250 |
| EPA Entitlement | | | | | |
| Proportionate Share* | 12,867,243 | 10,617,425 | 10,617,425 | 10,594,596 | 10,594,596 |
| Min EPA \$200/ADA | 2,383,402 | 2,312,498 | 2,312,498 | 2,307,526 | 2,307,526 |
| EPA Allocation | 12,867,243 | 10,617,425 | 10,617,425 | 10,594,596 | 10,594,596 |
| Application of EPA | | | | | |
| Phase-In Entitlement | 60,158,227 | 73,140,600 | 81,184,894 | 88,716,302 | 92,460,948 |
| Less Property Taxes/In-Lieu | 22,400,742 | 22,047,860 | 22,047,860 | 22,047,860 | 22,047,860 |
| Gross State Aid | 37,757,485 | 51,092,740 | 59,137,034 | 66,668,442 | 70,413,088 |
| Less EPA Allocation | 12,867,243 | 10,617,425 | 10,617,425 | 10,594,596 | 10,594,596 |
| Net State Aid | 24,890,242 | 40,475,315 | 48,519,609 | 56,073,846 | 59,818,492 |
| Minimum State Aid | | | | | |
| Adjusted Total Revenue Limit | 60,158,227 | 58,368,606 | 58,368,606 | 58,243,110 | 58,243,110 |
| 2012-13 Deficitied NSS Allowance | - | - | - | - | - |
| Less Property Taxes/In-Lieu | 22,400,742 | 22,047,860 | 22,047,860 | 22,047,860 | 22,047,860 |
| Less EPA Allocation | 12,867,243 | 10,617,425 | 10,617,425 | 10,594,596 | 10,594,596 |
| Revenue Limit Minimum State Aid | 24,890,242 | 25,703,321 | 25,703,321 | 25,600,654 | 25,600,654 |
| Categorical Minimum State Aid | 11,056,885 | 11,056,885 | 11,056,885 | 11,056,885 | 11,056,885 |
| Minimum State Aid Guarantee | 35,947,127 | 36,760,206 | 36,760,206 | 36,657,539 | 36,657,539 |
| Charter School Minimum State Aid Offset <i>(effective 2014-15)</i> | - | - | - | - | - |
| LCFF State Aid | 35,947,127 | 40,475,315 | 48,519,609 | 56,073,846 | 59,818,492 |
| EPA in Excess to LCFF Funding | - | 0 | 0 | - | 0 |

*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation

**Minimum Proportionality Percentage (MPP):
Summary Supplemental & Concentration Grant**

| | 2013-14 | 2014-15 | 2015-16** | 2016-17** |
|--|-------------------|------------|------------|------------|
| 1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i> | | 13,719,774 | 13,976,850 | 14,292,308 |
| 2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils | | 1,971,604 | 5,266,966 | 8,223,972 |
| Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp | 1,971,603 TRUE | | | |
| 3. Difference [1] less [2] | | 11,748,170 | 8,709,884 | 6,068,336 |
| 4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate | | 3,295,362 | 2,957,006 | 1,315,008 |
| GAP funding rate | | 28.05% | 33.95% | 21.67% |
| 5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part C | | 5,266,966 | 8,223,972 | 9,538,980 |
| 6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation | | 74,020,661 | 78,595,063 | 81,024,701 |
| LCFF Phase-In Entitlement | | 81,184,894 | 88,716,302 | 92,460,948 |
| 7/8. Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part D | | 7.12% | 10.46% | 11.77% |

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.
**Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

| | 2014-15 | 2015-16 | 2016-17 |
|--|--------------|--------------|--------------|
| Current year estimated supplemental and concentration grant funding in the LCAP year | \$ 5,266,966 | \$ 8,223,972 | \$ 9,538,980 |
| Current year Minimum Proportionality Percentage (MPP) | 7.12% | 10.46% | 11.77% |

| |
|--|
| LCFF Calculator Universal Assumptions |
| La Mesa-Spring Valley 5/29/14 |

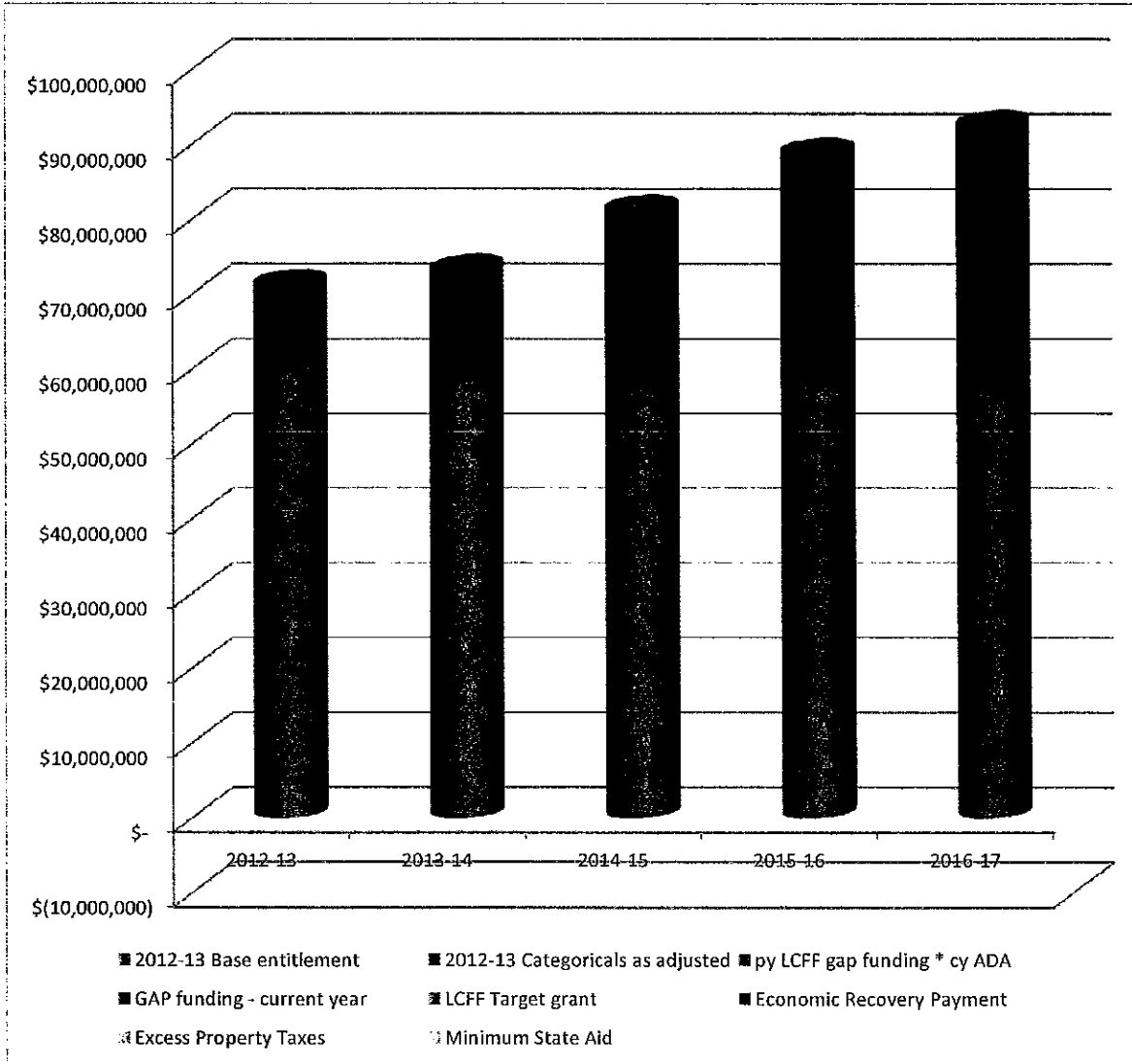
| Summary of Funding | | | | |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|
| | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Target | \$ 100,962,919 | \$ 101,819,011 | \$ 103,662,058 | \$ 105,996,626 |
| Floor | 69,425,491 | 73,140,600 | 81,034,115 | 88,716,302 |
| CY Gap Funding | 3,715,109 | 8,044,294 | 7,682,187 | 3,744,646 |
| ERT | - | - | - | - |
| Minimum State Aid | - | - | - | - |
| Total Phase-In Entitlement | \$ 73,140,600 | \$ 81,184,894 | \$ 88,716,302 | \$ 92,460,948 |

| Components of LCFF By Object Code | | | | | |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| 8011 - State Aid | \$ 24,890,242 | \$ 40,475,315 | \$ 48,519,609 | \$ 56,073,846 | \$ 59,818,492 |
| 8011 - Fair Share | - | - | - | - | - |
| 8311 & 8590 - Categoricals | 11,056,885 | - | - | - | - |
| 8012 - EPA | 12,867,243 | 10,617,425 | 10,617,425 | 10,594,596 | 10,594,596 |
| <i>Local Revenue Sources:</i> | | | | | |
| 8021 to 8048 - Property Taxes | | 22,047,860 | 22,047,860 | 22,047,860 | 22,047,860 |
| 8096 - In-Lieu of Property Taxes | | - | - | - | - |
| <i>Property Taxes net of in-lieu</i> | <i>22,400,742</i> | <i>22,047,860</i> | <i>22,047,860</i> | <i>22,047,860</i> | <i>22,047,860</i> |
| TOTAL FUNDING | \$ 71,215,112 | \$ 73,140,600 | \$ 81,184,894 | \$ 88,716,302 | \$ 92,460,948 |
| <i>Excess Taxes</i> | <i>\$ -</i> | <i>\$ (0)</i> | <i>\$ (0)</i> | <i>\$ 0</i> | <i>\$ (0)</i> |
| <i>EPA in excess to LCFF Funding</i> | <i>\$ -</i> | <i>\$ 0</i> | <i>\$ 0</i> | <i>\$ (0)</i> | <i>\$ 0</i> |

| 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 | \$ | 5,266,966 | \$ 8,223,972 | \$ 9,538,980 |
| Current year Minimum Proportionality Percentage (MPP) | | 7.12% | 10.46% | 11.77% |

LOCAL CONTROL FUNDING FORMULA

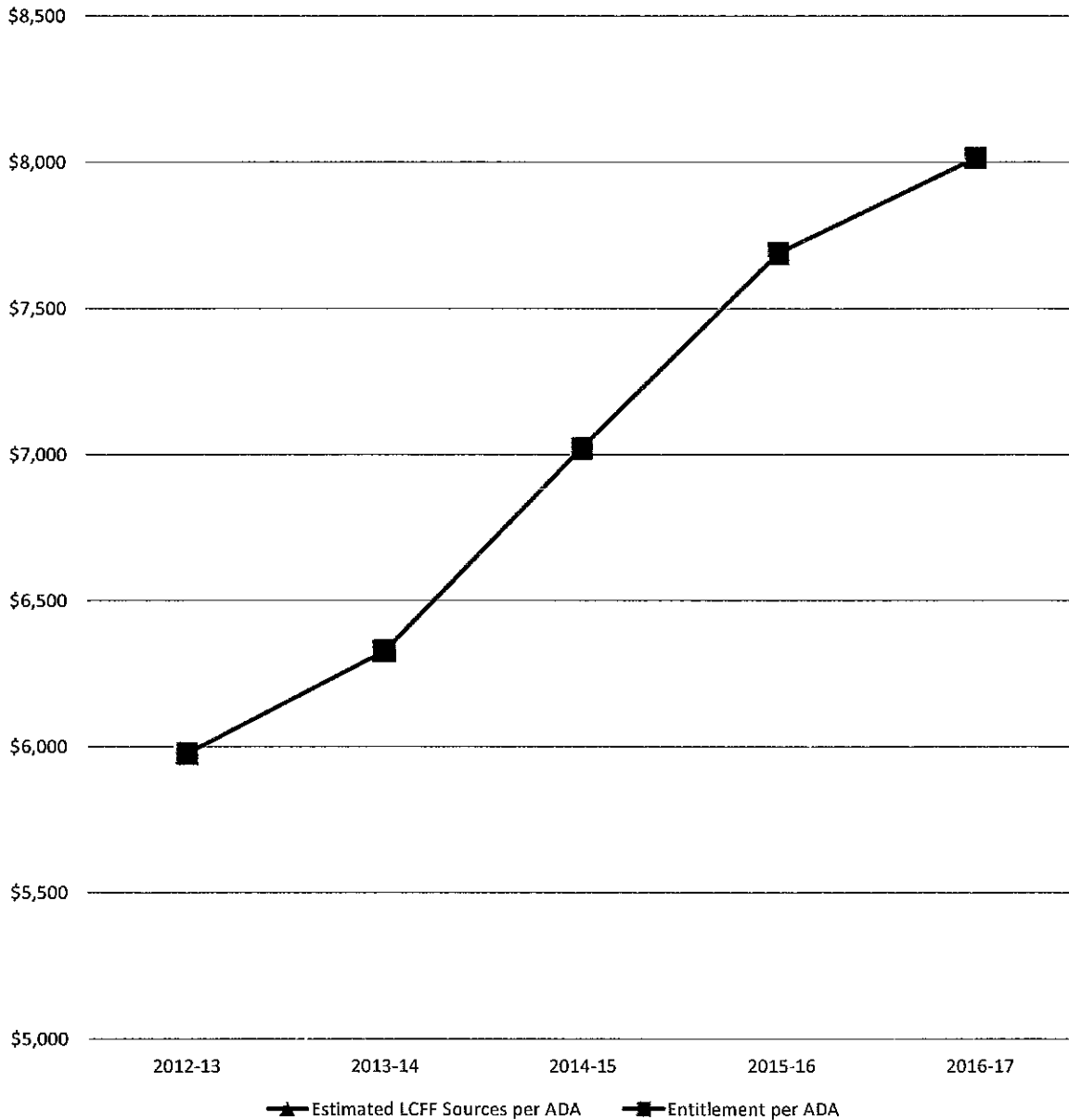
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Excess Property Taxes | \$ - | \$ (0) | \$ (0) | \$ 0 | \$ (0) |
| Minimum State Aid | \$ - | \$ - | \$ - | \$ - | \$ - |
| Economic Recovery Payment | \$ - | \$ - | \$ - | \$ - | \$ - |
| LCFF Target grant | \$ - | \$ - | \$ - | \$ - | \$ - |
| GAP funding - current year | \$ - | \$ 3,715,109 | \$ 8,044,294 | \$ 7,682,187 | \$ 3,744,646 |
| py LCFF gap funding * cy ADA | \$ - | \$ - | \$ 3,715,109 | \$ 11,734,120 | \$ 19,416,307 |
| 2012-13 Categoricals as adjusted | \$ 11,056,885 | \$ 11,056,885 | \$ 11,056,885 | \$ 11,056,885 | \$ 11,056,885 |
| 2012-13 Base entitlement | \$ 60,158,227 | \$ 58,368,606 | \$ 58,368,606 | \$ 58,243,110 | \$ 58,243,110 |
| Total General Purpose Funding | \$ 71,215,112 | \$ 73,140,600 | \$ 81,184,894 | \$ 88,716,302 | \$ 92,460,948 |
| Calculator tab: Recap total LCFF Proof | \$ 71,215,112 TRUE | \$ 73,140,600 TRUE | \$ 81,184,894 TRUE | \$ 88,716,302 TRUE | \$ 92,460,948 TRUE |



LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

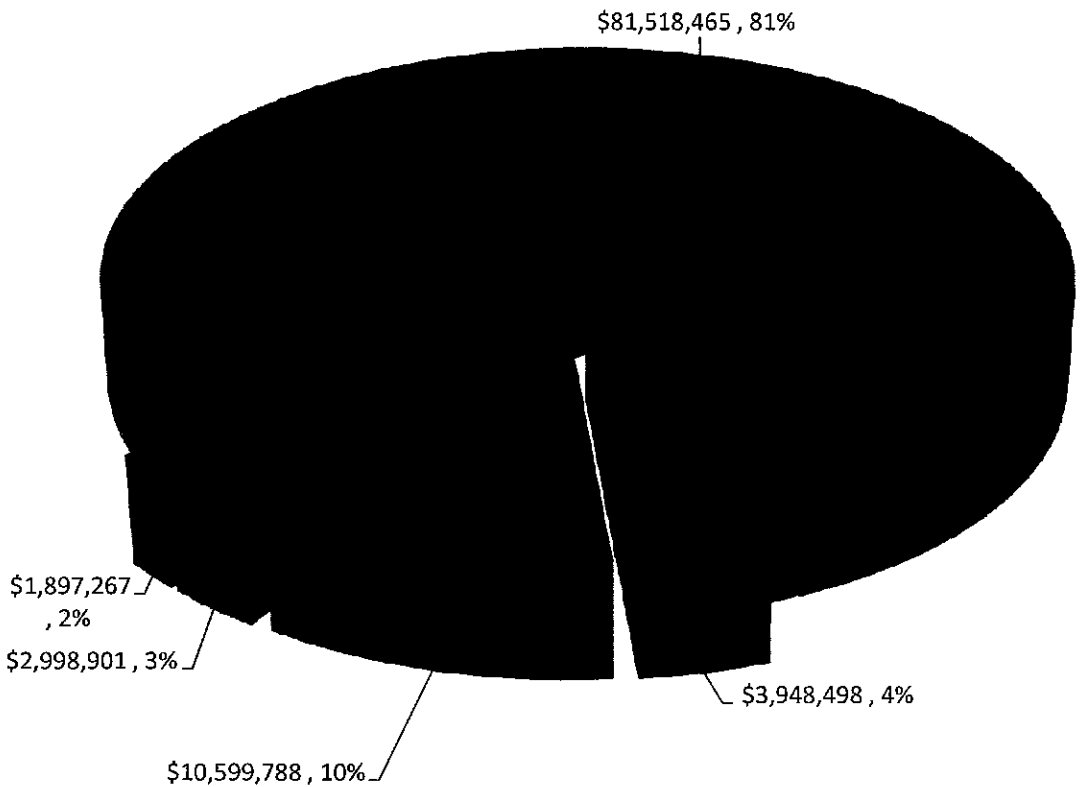
LCFF Entitlement per ADA

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|
| ADA | 11,917.01 | 11,562.49 | 11,562.49 | 11,537.63 | 11,537.63 |
| Estimated LCFF Sources per ADA | \$ 5,975.92 | \$ 6,325.68 | \$ 7,021.40 | \$ 7,689.30 | \$ 8,013.86 |
| Net Change per ADA | | \$ 349.76 | \$ 695.72 | \$ 667.90 | \$ 324.56 |
| Net Percent Change | | 5.85% | 11.00% | 9.51% | 4.22% |
| Estimated LCFF Entitlement per ADA | \$ 5,975.92 | \$ 6,325.68 | \$ 7,021.40 | \$ 7,689.30 | \$ 8,013.86 |
| Net Change per ADA | | \$ 349.76 | \$ 695.72 | \$ 667.90 | \$ 324.56 |
| Net Percent Change | | 5.85% | 11.00% | 9.51% | 4.22% |



Components of LCFF Target Entitlement

| | | |
|----------------------------------|-----------|--------------------|
| Base Grant | \$ | 81,518,465 |
| Grade Span Adjustment | \$ | 3,948,498 |
| Supplemental Grant | \$ | 10,599,788 |
| Concentration Grant | \$ | 2,998,901 |
| Add-ons (TIIBG & Transportation) | \$ | 1,897,267 |
| Total | \$ | 100,962,919 |



- Base Grant
- Supplemental Grant
- Add-ons (TIIBG & Transportation)
- Grade Span Adjustment
- Concentration Grant

La Mesa-Spring Valley

5/29/14

LOCAL CONTROL FUNDING FORMULA

Summary of Funding

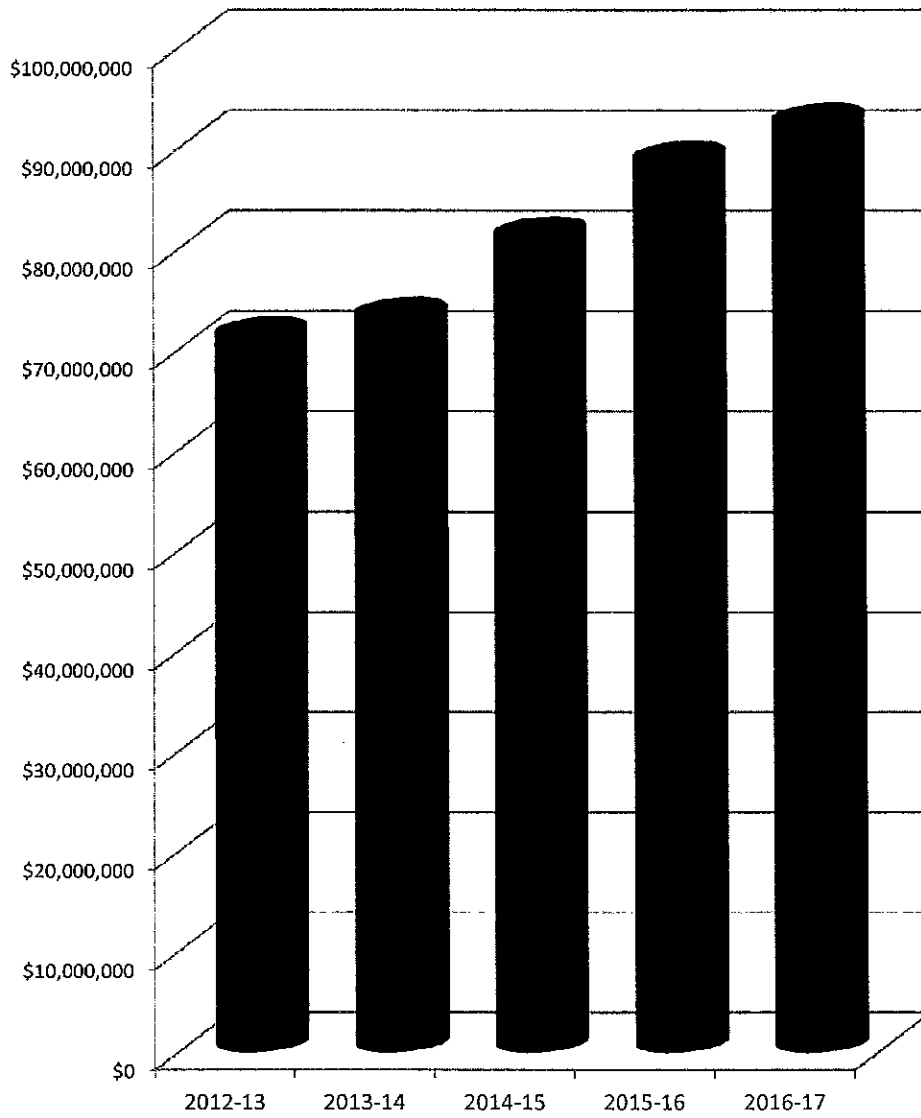
| | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|
| Target | \$ 100,962,919 | \$ 101,819,011 | \$ 103,662,058 | \$ 105,996,626 |
| Floor | 69,425,491 | 73,140,600 | 81,034,115 | 88,716,302 |
| CY Gap Funding | 3,715,109 | 8,044,294 | 7,682,187 | 3,744,646 |
| ERT | - | - | - | - |
| Minimum State Aid | - | - | - | - |
| Total Phase-In Entitlement | \$ 73,140,600 | \$ 81,184,894 | \$ 88,716,302 | \$ 92,460,948 |

Components of LCFF By Object Code

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| 8011 - State Aid | \$ 24,890,242 | \$ 40,475,315 | \$ 48,519,609 | \$ 56,073,846 | \$ 59,818,492 |
| 8011 - Fair Share | - | - | - | - | - |
| 8311 & 8590 - Categoricals | 11,056,885 | - | - | - | - |
| 8012 - EPA | 12,867,243 | 10,617,425 | 10,617,425 | 10,594,596 | 10,594,596 |
| <i>Local Revenue Sources:</i> | | | | | |
| 8021 to 8048 - Property Taxes net of In-lieu | 22,400,742 | 22,047,860 | 22,047,860 | 22,047,860 | 22,047,860 |
| 8096 - Charter's In-Lieu Taxes | - | - | - | - | - |
| TOTAL FUNDING | \$ 71,215,112 | \$ 73,140,600 | \$ 81,184,894 | \$ 88,716,302 | \$ 92,460,948 |
| <i>Excess Taxes</i> | \$ - | \$ (0) | \$ (0) | \$ 0 | \$ (0) |

LOCAL CONTROL FUNDING FORMULA

EPA in excess to LCFF Funding \$ - \$ 0 \$ 0 \$ (0) \$ 0



- 8311 & 8590 - Categoricals
- 8012 - EPA
- 8096 - Charter's In-Lieu Taxes
- 8011 - State Aid
- 8021 to 8048 - Property Taxes net of in-lieu

| | | | | | |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| LCFF Entitlement | \$ 71,215,112 | \$ 73,140,600 | \$ 81,184,894 | \$ 88,716,302 | \$ 92,460,948 |
| Excess Taxes | - | (0) | (0) | 0 | (0) |
| Minimum EPA | - | 0 | 0 | - | 0 |
| Proof Total all Sources | \$ 71,215,112 | \$ 73,140,600 | \$ 81,184,894 | \$ 88,716,302 | \$ 92,460,948 |
| | TRUE | TRUE | TRUE | TRUE | TRUE |

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| Percentage Level | District ADA | | |
|------------------|--------------|-----|-------|
| 3.0% | 0 | to | 300 |
| 2.0% | 301 | to | 1,000 |
| 1.0% | 1,001 | and | over |

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Funded ADA, Original Budget column. All other data are extracted.

*For the First prior Year, enter the earliest estimate of the District and Charter School Regular Funded ADA in the Original Budget column.

| Fiscal Year | Revenue Limit (Funded) ADA/Estimated Funded ADA | | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|---|---|---|--------|
| | Original Budget (Form RL, Line 5c (5b)) (Form A, Lines A6, C1, and C2e) | Estimated/Unaudited Actuals (Form RL, Line 5c (5b)) (Form A, Lines A6, C1, and C2e) | | |
| Third Prior Year (2011-12) | 11,874.36 | 11,911.40 | N/A | Met |
| Second Prior Year (2012-13) | 11,906.14 | 11,915.26 | N/A | Met |
| First Prior Year (2013-14)* | 11,513.17 | 11,565.05 | N/A | Met |
| Budget Year (2014-15) | 11,565.05 | | | |

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 been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| Percentage Level | District ADA | | |
|------------------|--------------|-----|-------|
| 3.0% | 0 | to | 300 |
| 2.0% | 301 | to | 1,000 |
| 1.0% | 1,001 | and | over |

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

| Fiscal Year | Budget | Enrollment | CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|--------|------------|--------------|---|---------|
| Third Prior Year (2011-12) | | 12,343 | 12,303 | 0.3% | Met |
| Second Prior Year (2012-13) | | 12,209 | 12,070 | 1.1% | Not Met |
| First Prior Year (2013-14) | | 12,087 | 12,103 | N/A | Met |
| Budget Year (2014-15) | 12,028 | | | | |

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

The district re-organized the middle schools from a 6-8 configuration to a 7-8 configuration. This change resulted in an unanticipated drop in our 7th grade enrollment. Our cohort survival rates for 7th grade historically exceed 100%. For the 2012-13 year, the 7th grade enrollment was less than 100% of the 2011-12 6th grade enrollment. An adjustment to our projection method for this potential was applied to 2013-14.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated.

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | 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 MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|--|--|----------------------------|--------|
| Budget Year (2014-15) | 11,538 | 12,028 | 95.9% | Met |
| 1st Subsequent Year (2015-16) | 11,538 | 12,028 | 95.9% | Met |
| 2nd Subsequent Year (2016-17) | 11,538 | 12,028 | 95.9% | 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 budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA) and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA and its economic recovery target payment, plus or minus one percent.

*Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.
Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

| LCFF Target (Reference Only) | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|------------------------------|--------------------------|----------------------------------|----------------------------------|
| | 101,819,011.00 | 108,662,058.00 | 105,996,626.00 |

| | Prior Year (2013-14) | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) (Form A, lines A6, C1, and C2e) | 11,565.05 | 11,565.05 | 11,540.19 | 11,540.19 |
| b. Prior Year ADA (Funded) | | 11,565.05 | 11,565.05 | 11,540.19 |
| c. Difference (Step 1a minus Step 1b) | | 0.00 | (24.86) | 0.00 |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | 0.00% | -0.21% | 0.00% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 73,140,600.00 | 81,184,894.00 | 88,716,302.00 |
| b1. COLA percentage (if district is at target) | Not Applicable | | | |
| b2. COLA amount (proxy for purposes of this criterion) | Not Applicable | 0.00 | 0.00 | 0.00 |
| c. Gap Funding (if district is not at target) | | 8,044,294.00 | 7,682,187.00 | 3,744,646.00 |
| d. Economic Recovery Target Funding (current year increment) | | | | |
| e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d) | | 8,044,294.00 | 7,682,187.00 | 3,744,646.00 |
| f. Percent Change Due to Funding Level (Step 2e divided by Step 2a) | | 11.00% | 9.46% | 4.22% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f) | | 11.00% | 9.25% | 4.22% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | 10.00% to 12.00% | 8.25% to 10.25% | 3.22% to 5.22% |

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

| | Prior Year (2013-14) | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 22,047,860.00 | 22,047,860.00 | 22,047,860.00 | 22,047,860.00 |
| Percent Change from Previous Year | | N/A | N/A | N/A |
| Basic Aid Standard (percent change from: previous year, plus/minus 1%): | | N/A | N/A | N/A |

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

| | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|--------------------------|----------------------------------|----------------------------------|
| Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%): | N/A | N/A | N/A |

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

| | Prior Year (2013-14) | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 73,140,600.00 | 81,184,894.00 | 88,716,302.00 | 92,460,948.00 |
| District's Projected Change in LCFF Revenue: | | 11.00% | 9.28% | 4.22% |
| LCFF Revenue Standard: | | 10.00% to 12.00% | 8.25% to 10.25% | 3.22% to 5.22% |
| Status: | | Met | Met | Met |

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

The district is using the FCMAT LCFF calculator version 15 to calculate the LCFF revenue.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

| Fiscal Year | Estimated/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) | 63,378,814.00 | 70,690,270.00 | 89.7% |
| | Historical Average Ratio: | | 91.0% |

| | Budget 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): | 88.0% to 94.0% | 88.0% to 94.0% | 88.0% to 94.0% |

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|---------|
| | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | | |
| Budget Year (2014-15) | 64,937,915.00 | 74,670,016.00 | 87.0% | Not Met |
| 1st Subsequent Year (2015-16) | 67,417,988.00 | 77,366,648.00 | 87.1% | Not Met |
| 2nd Subsequent Year (2016-17) | 69,967,604.00 | 79,902,652.00 | 87.6% | 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(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Due to the implementation of LCFF and the LCAP, the majority of the allocation of funds to school sites is in the 4000 objects and not in the salary and benefit objects. Alignments will be done from the 4000 objects to the salaries and benefits as the actual expenditures occur which will increase the ratio.

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 11.00% | 9.25% | 4.22% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | 1.00% to 21.00% | -7.5% to 19.25% | -5.78% to 14.22% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | 6.00% to 16.00% | 4.25% to 14.25% | -7.8% to 9.22% |

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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 | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|--------------|--------------------------------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2013-14) | 5,749,922.00 | | |
| Budget Year (2014-15) | 5,659,997.00 | -1.56% | Yes |
| 1st Subsequent Year (2015-16) | 5,659,997.00 | 0.00% | Yes |
| 2nd Subsequent Year (2016-17) | 5,659,997.00 | 0.00% | No |

Explanation:
(required if Yes)

Fiscal year 2013-14 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2014-15.

| | | | |
|---|--------------|---------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2013-14) | 6,184,949.00 | | |
| Budget Year (2014-15) | 3,143,900.00 | -49.17% | Yes |
| 1st Subsequent Year (2015-16) | 3,137,054.00 | -0.22% | Yes |
| 2nd Subsequent Year (2016-17) | 3,133,175.00 | -0.12% | No |

Explanation:
(required if Yes)

Fiscal year 2013-14 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2014-15. One time Common Corefunding is primarily responsible for the change from 2013-14 to 2014-15.

| | | | |
|---|--------------|--------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2013-14) | 7,754,805.00 | | |
| Budget Year (2014-15) | 7,368,725.00 | -4.98% | Yes |
| 1st Subsequent Year (2015-16) | 7,374,796.00 | 0.08% | Yes |
| 2nd Subsequent Year (2016-17) | 7,381,546.00 | 0.09% | No |

Explanation:
(required if Yes)

Fiscal year 2013-14 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2014-15.

| | | | |
|--|--------------|--------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2013-14) | 5,707,735.00 | | |
| Budget Year (2014-15) | 7,106,199.00 | 24.50% | Yes |
| 1st Subsequent Year (2015-16) | 8,454,330.00 | 18.97% | Yes |
| 2nd Subsequent Year (2016-17) | 8,865,688.00 | 4.87% | No |

Explanation:
(required if Yes)

Fiscal year 2013-14 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2014-15. Additionally due to the implementation of LCFF, site allocations are projected using object 4xxx. Revisions/alignments will be done when actual expenditures occur.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

| | | | |
|-------------------------------|--------------|---------|-----|
| First Prior Year (2013-14) | 8,660,508.00 | | |
| Budget Year (2014-15) | 6,778,606.00 | -21.73% | Yes |
| 1st Subsequent Year (2015-16) | 6,946,458.00 | 2.48% | Yes |
| 2nd Subsequent Year (2016-17) | 6,867,101.00 | -1.14% | Yes |

Explanation:
(required if Yes)

Fiscal year 2013-14 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2014-15. Additionally due to the implementation of LCFF, site allocations are projected using object 4xxx. Revisions/alignments will be done when actual expenditures occur.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|---------------|--------------------------------------|---------|
| Total Federal, Other State, and Other Local Revenue (Criterion 6B) | | | |
| First Prior Year (2013-14) | 19,689,676.00 | | |
| Budget Year (2014-15) | 16,172,622.00 | -17.86% | Not Met |
| 1st Subsequent Year (2015-16) | 16,171,847.00 | 0.00% | Met |
| 2nd Subsequent Year (2016-17) | 16,174,718.00 | 0.02% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2013-14) | 14,368,243.00 | | |
| Budget Year (2014-15) | 13,884,805.00 | -3.36% | Not Met |
| 1st Subsequent Year (2015-16) | 15,400,788.00 | 10.92% | Met |
| 2nd Subsequent Year (2016-17) | 15,732,789.00 | 2.16% | Met |

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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 6B
if NOT met)

Fiscal year 2013-14 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2014-15.

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

Fiscal year 2013-14 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2014-15. One time Common Corefunding is primarily responsible for the change from 2013-14 to 2014-15.

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

Fiscal year 2013-14 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2014-15.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Fiscal year 2013-14 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2014-15. Additionally due to the implementation of LCFF, site allocations are projected using object 4xxx. Revisions/alignments will be done when actual expenditures occur.

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

Fiscal year 2013-14 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2014-15. Additionally due to the implementation of LCFF, site allocations are projected using object 4xxx. Revisions/alignments will be done when actual expenditures occur.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | |
|--|---------------|---|---|--------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 98,604,701.00 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | 0.00 | 1% Required Minimum Contribution (Line 2c times 1%) | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 98,604,701.00 | 986,047.01 | 1,887,385.00 | Met |

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard 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 two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2011-12) | Second Prior Year (2012-13) | First Prior Year (2013-14) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 4,624,018.00 | 0.00 | 4,106,821.97 |
| b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 1,767,071.39 | 2,756,366.72 | 0.00 |
| c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | (0.67) |
| d. Available Reserves (Lines 1a through 1c) | 6,391,089.39 | 2,756,366.72 | 4,106,821.30 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 92,480,367.34 | 91,878,890.62 | 98,616,072.00 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 92,480,367.34 | 91,878,890.62 | 98,616,072.00 |
| 3. District's Available Reserve Percentage (Line 1d divided by Line 2c) | 6.9% | 3.0% | 4.2% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 2.3% | 1.0% | 1.4% |

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.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|--|--|---|---|---------|
| Third Prior Year (2011-12) | (975,780.43) | 63,980,315.56 | 1.5% | Met |
| Second Prior Year (2012-13) | (1,690,175.33) | 63,715,610.78 | 2.7% | Not Met |
| First Prior Year (2013-14) | (3,856,928.00) | 70,811,988.00 | 5.4% | Not Met |
| Budget Year (2014-15) (Information only) | (844,404.00) | 74,791,734.00 | | |

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 levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

Deficit spending in 2012-13 and 2013-14 is a result of declining enrollment as well as on-going and multiple Federal and State revenue reductions. The budget reflects a conservative estimate and assumes all funds allocated will be spent which does not occur. With the implementation of LCFF the district will significantly reduce its deficit in 2014-15 and the myp has surplus in 2015-16 and 2016-17

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

| Percentage Level ¹ | District ADA |
|-------------------------------|-------------------|
| 1.7% | 0 to 300 |
| 1.3% | 301 to 1,000 |
| 1.0% | 1,001 to 30,000 |
| 0.7% | 30,001 to 400,000 |
| 0.3% | 400,001 and over |

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|--|--|-----------------------------|--|--------|
| | Original Budget | Estimated/Unaudited Actuals | | |
| Third Prior Year (2011-12) | 10,307,497.09 | 12,027,004.20 | N/A | Met |
| Second Prior Year (2012-13) | 9,119,992.20 | 11,051,223.77 | N/A | Met |
| First Prior Year (2013-14) | 8,436,115.77 | 9,361,048.44 | N/A | Met |
| Budget Year (2014-15) (Information only) | 5,504,120.44 | | | |

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget 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 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.

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.

| | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B): | 11,538 | 11,538 | 11,538 |
| 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 MYP 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; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, 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): _____

| | Budget Year (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 | 0.00 | 0.00 |

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 98,604,701.00 | 103,011,809.00 | 106,321,807.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 98,604,701.00 | 103,011,809.00 | 106,321,807.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 2,958,141.03 | 3,090,354.27 | 3,189,654.21 |
| 6. Reserve Standard - by Amount (\$64,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 2,958,141.03 | 3,090,354.27 | 3,189,654.21 |

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 2,958,141.00 | 3,090,354.00 | 3,189,654.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 0.00 | 488,657.44 | 2,320,487.44 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | (0.67) | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 1,240,489.81 | 1,240,489.81 | 1,240,489.81 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. District's Budgeted Reserve Amount (Lines C1 thru C7) | 4,198,630.14 | 4,819,501.25 | 6,750,631.25 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 4.26% | 4.68% | 6.35% |
| District's Reserve Standard (Section 10B, Line 7): | 2,958,141.03 | 3,090,354.27 | 3,189,654.21 |
| 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 - Projected available reserves have met the standard for the budget 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 may impact the budget?

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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget 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)?

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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|-----------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2013-14) | (9,012,267.00) | | | |
| Budget Year (2014-15) | (9,487,936.00) | 475,669.00 | 5.3% | Met |
| 1st Subsequent Year (2015-16) | (11,191,068.00) | 1,703,132.00 | 18.0% | Not Met |
| 2nd Subsequent Year (2016-17) | (11,954,387.00) | 763,319.00 | 6.8% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2013-14) | 33,253.00 | | | |
| Budget Year (2014-15) | 32,743.00 | (510.00) | -1.5% | Met |
| 1st Subsequent Year (2015-16) | 32,743.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2016-17) | 32,743.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2013-14) | 121,718.00 | | | |
| Budget Year (2014-15) | 121,718.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2015-16) | 121,718.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2016-17) | 121,718.00 | 0.00 | 0.0% | Met |

1d. **Impact of Capital Projects**
Do you have any capital projects 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)
The increase of the contributions in 2015-16 is a result of the flexibility provided in SB70 (reduction from 3% to 1% required contribution to routine restricted maintenance) ending in 2014-15. Contributions and expenditures were adjusted for the difference in 2015-16 (\$1.2M) and 2016-17 (additional \$200k total of \$1.4M)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

| |
|--|
| |
|--|

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

| |
|--|
| |
| |
| |
| |
| |
| |

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2014 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | 4 | FUND 01-OBJECTS 8XXX | FUND 01-OBJECTS 7400 | 1,434,420 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 16 | BOND FUND 51 | BOND FUND 51 | 42,630,814 |
| Supp Early Retirement Program | 1 | FUND 01 | FUND 01 | 506,006 |
| State School Building Loans | | | | |
| Compensated Absences | 1 | FUND 01 | FUND 01 | 821,663 |

Other Long-term Commitments (do not include OPEB):

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2014 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 45,392,903 |

| Type of Commitment (continued) | Prior Year (2013-14) Annual Payment (P & I) | Budget Year (2014-15) Annual Payment (P & I) | 1st Subsequent Year (2015-16) Annual Payment (P & I) | 2nd Subsequent Year (2016-17) Annual Payment (P & I) |
|--------------------------------|---|--|--|--|
| Capital Leases | 390,951 | 386,720 | 360,063 | 360,063 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 2,986,750 | 3,120,625 | 3,260,813 | 3,401,562 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 852,350 | 852,350 | 852,350 | 852,350 |

Other Long-term Commitments (continued):

| Type of Commitment | Prior Year (2013-14) Annual Payment (P & I) | Budget Year (2014-15) Annual Payment (P & I) | 1st Subsequent Year (2015-16) Annual Payment (P & I) | 2nd Subsequent Year (2016-17) Annual Payment (P & I) |
|--|---|--|--|--|
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 4,230,051 | 4,359,695 | 4,473,226 | 4,613,975 |
| Has total annual payment increased over prior year (2013-14)? | | Yes | Yes | Yes |

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The increase is due to the interest on the GO bonds. The other debt decreases or is flat on a year over year basis.

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 annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Retirees reimburse the District for costs beyond the standard plan provided to active employees

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

| | Self-Insurance Fund | Governmental Fund |
|--|---------------------|-------------------|
| | 0 | 0 |

4. OPEB Liabilities

| | |
|---|---------------|
| a. OPEB actuarial accrued liability (AAL) | 31,952,016.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 31,952,016.00 |
| c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? | Actuarial |
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation | July 1 2013 |

5. OPEB Contributions

| | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method | 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) | 1,140,598.00 | 1,254,657.80 | 1,380,123.58 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 1,140,598.00 | 1,254,657.80 | 1,380,123.58 |
| d. Number of retirees receiving OPEB benefits | 161 | 161 | 161 |

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

| |
|-----|
| Yes |
|-----|

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

The District is a member of the San Diego County Office of Education Fringe Benefits Consortium for Dental and Life insurance. Additionally the district is a member of the San Diego County Office of Education Joint Powers Authority for Property, Liability and Workers Compensation Insurance. The funds are pooled with other member Districts and the reserve levels are actuarially determined by an independent consultant. The district is in the banking pool which has different levels of self insured retention than the small district pool.

3. Self-Insurance Liabilities
 a. Accrued liability for self-insurance programs
 b. Unfunded liability for self-insurance programs

| |
|------|
| 0.00 |
| 0.00 |

4. Self-Insurance Contributions
 a. Required contribution (funding) for self-insurance programs
 b. Amount contributed (funded) for self-insurance programs

| | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. Required contribution (funding) for self-insurance programs | 2,048,932.00 | 2,104,781.00 | 2,162,604.00 |
| b. Amount contributed (funded) for self-insurance programs | 2,048,932.00 | 2,104,781.00 | 2,162,604.00 |

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2013-14) | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 570.1 | 565.3 | 565.3 | 565.3 |

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the 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 agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget 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

| |
|--|
| |
|--|

7. Amount included for any tentative salary schedule increases

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

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

- Are costs of H&W benefit changes included in the budget 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

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

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget 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 budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

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

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 budget and MYPs?

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

Certificated (Non-management) - Other

List other significant contract changes 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: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2013-14) | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 365.3 | 385.3 | 385.3 | 385.3 |

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the 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 agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget 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

| | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|--------------------------|----------------------------------|----------------------------------|
| 7. Amount included for any tentative salary schedule increases | | | |

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

1. Are costs of H&W benefit changes included in the budget 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

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

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2013-14) | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 47.7 | 49.0 | 49.0 | 49.0 |

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

| | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes | Yes | Yes |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | 1.5% | 0.0% | 0.0% |

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

| | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|--------------------------|----------------------------------|----------------------------------|
| Amount included for any tentative salary schedule increases | | | |

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

- Are costs of H&W benefit changes included in the budget 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

| | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|--------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the budget 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 | | | |

Management/Supervisor/Confidential Step and Column Adjustments

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

| | Budget Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the budget and MYPs? | | | |
| Cost of step and column adjustments | | | |
| Percent change in step & column over prior year | | | |

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

| |
|-----|
| Yes |
|-----|

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

| |
|--------------|
| Jun 17, 2014 |
|--------------|

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

| |
|-----|
| Yes |
|-----|

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

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

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

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

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

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

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

- 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)

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

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, except that there are 4 retired Superintendents currently receiving lifetime benefits under special Board authorization.

End of School District Budget Criteria and Standards Review
