

La Mesa-Spring Valley School District

4750 Date Avenue, La Mesa, California 91942 Telephone 619/668-5700

Memorandum

Date: 12/10/13

To: Board of Education

From: Lori Wigg, Assistant Superintendent, Business Services
Robyn Adams, Director, Fiscal Services

Subject: 2013-14 First Interim Report – Review and Approval

Assembly Bill 1200 requires Local Education Agencies (LEAs) to file two interim reports with their governing board each fiscal year. The First Interim Report covers the financial and budgetary status of the District for the period ending October 31, 2013 and the Second Interim Report covers the period ending January 31, 2014. Included in the report is a certification of financial condition as to whether the District would be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years. The District will file a positive certification for the First Interim Report.

Enclosed for Board review and approval are the following documents that are required for the First Interim reporting period:

- Budget Revision Detail – Report of revisions to our current year (2013-14) budget since the last budget was approved in June 2013 (the 2013-14 adopted budget).
- Fund Data – Data is for the General Fund (Form 01), Restricted, Unrestricted, and Combined.
- Average Daily Attendance (Form AI) – Report of Average Daily Attendance for the current fiscal year.
- Criteria and Standards (Form 01CSI) – Report of Criteria and Standards review for the First Interim reporting period.
- Interim Certification (Form CI) – Certification of Review of Criteria and Standards signed by Superintendent and President of Governing Board.
- Cash Flow – Report of monthly actual and projected cash flow for the current fiscal year. The District utilizes the San Diego County Office of Education report, which also includes historical data. The report is for the month ending October 31, 2013. Report of projected cash flow for the 2013-14 fiscal year.
- Multi-Year Projection – Report of the current year first interim budget revision as of October 31, 2013, plus two subsequent years. The District utilizes the San Diego County Office of Education model.
- Budget Assumptions – Report of assumptions used for the 2013-14 first interim revision as of October 31, 2013 and the multi-year projection for 2014-15 and 2015-16.

Fiscal Impact (Income/Expenditures)

Based on the current year budget revisions, the unrestricted deficit is currently projected to be (\$3,969,253) and the restricted deficit is projected at (\$1,522,134). The restricted deficit is based on the assumption that all restricted funds carried over from 2012-13 (\$1,522,134) will be expended in the current fiscal year. Estimates of restricted ending fund balances are provided in this packet.

Please feel free to call with any questions.

Thank you for your continued support.

2013-14 1st Interim Budget Revision Detail & Comparison to
2013-14 45 Day Budget Revision Detail

2013-14 45 DAY REVISION TO 1ST INTERIM COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2013-14 45 DAY REVISION AUG 6, 2013		2013-14 1ST INTERIM REVISION DEC 14, 2013		Variance
	Unrestricted	Restricted	Unrestricted	Restricted	
REVENUE LIMIT SOURCES					
Local Control Funding Formula State Aid	\$ 38,702,707	\$ -	\$ 40,495,301	\$ -	\$ 1,792,594
Education Protection Act - State Aid	\$ 9,562,030	\$ -	\$ 10,774,349	\$ -	\$ 1,212,319
Homeowners Exemption	\$ 220,709	\$ -	\$ 211,627	\$ -	\$ (9,082)
Secured Roll Taxes	\$ 22,588,400	\$ -	\$ 22,669,192	\$ -	\$ 80,792
Unsecured Roll Taxes	\$ 761,418	\$ -	\$ 804,418	\$ -	\$ 43,000
Prior Years' Taxes	\$ -	\$ -	\$ (694)	\$ -	\$ (694)
Supplemental Tax	\$ 483,436	\$ -	\$ 511,567	\$ -	\$ 28,131
Education Revenue Augmentation Fund (EF)	\$ (2,624,764)	\$ -	\$ (2,813,204)	\$ -	\$ (188,440)
Community Redevelopment	\$ 743,800	\$ -	\$ 62,232	\$ -	\$ (681,568)
Community Day School (Quest Academy)	\$ -	\$ -	\$ -	\$ -	\$ -
Special Ed - Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
PERS Reduction	\$ -	\$ -	\$ -	\$ -	\$ -
Special Ed - Prop Tax Trnsfr per EC SELPA	\$ -	\$ 404,274	\$ -	\$ 404,274	\$ -
Special Ed - Property Tax Prior Yr Adj	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Limit Sources	\$ 70,437,236	\$ 404,274	\$ 72,714,788	\$ 404,274	\$ 2,277,052
FEDERAL REVENUE					
PL874 M&O - Federal Impact Aid	\$ 46,279	\$ -	\$ 46,279	\$ -	\$ -
Tijuana Slough	\$ 2	\$ -	\$ 3	\$ -	\$ 1
Miscellaneous Federal - MediCal Billing	\$ 141,150	\$ -	\$ 43,767	\$ -	\$ (97,383)
Sp. Ed-IDEA, Preschl, LI, Staff Dev., Pers. I	\$ -	\$ 2,015,489	\$ -	\$ 2,015,489	\$ -
Sp. Ed-Prschl Part B Non RIS	\$ -	\$ 177,674	\$ -	\$ 177,674	\$ -
Sp. Ed-Prschl Local Part B RIS	\$ -	\$ 296,963	\$ -	\$ 296,963	\$ -
Sp. Ed-Mental Health Funds	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -
Sp. Ed-Mental Health Funds PY Carryover	\$ -	\$ -	\$ -	\$ 30,339	\$ 30,339
Sp. Ed. Preschool Staff Dev	\$ -	\$ 1,080	\$ -	\$ 1,080	\$ -
Sp. Ed. Early Intervention Grant	\$ -	\$ 23,563	\$ -	\$ 23,563	\$ -
Title I - Basic	\$ -	\$ 1,897,889	\$ -	\$ 1,971,663	\$ 73,774
Title I - Carryover Prior Year	\$ -	\$ -	\$ -	\$ 258,233	\$ 258,233
Title I - Program Improvement	\$ -	\$ -	\$ -	\$ -	\$ -
Title II Part A - Improving Teacher Quality	\$ -	\$ 492,990	\$ -	\$ 495,293	\$ 2,303
Title II Part A - Improving Tchr Qlty - PY	\$ -	\$ -	\$ -	\$ 48,107	\$ 48,107
Title III Immigrant Ed.	\$ -	\$ 27,948	\$ -	\$ 27,948	\$ -
Title III Language English Proficient - Based	\$ -	\$ 251,322	\$ -	\$ 251,322	\$ -
Title III - Carryover Prior Year	\$ -	\$ -	\$ -	\$ 33,442	\$ 33,442
MAA Billing - Unrestricted Federal Revenue	\$ -	\$ 378,799	\$ -	\$ 378,799	\$ -
Total Federal Revenue	\$ 149,437	\$ 5,673,717	\$ 92,049	\$ 5,064,315	\$ (97,382)
OTHER STATE REVENUE					
Special Education Infant	\$ -	\$ 806,858	\$ -	\$ 806,858	\$ -
Economic Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -
HTS Transportation	\$ 848,875	\$ -	\$ -	\$ -	\$ (848,875)
SE Transportation	\$ 108,792	\$ -	\$ -	\$ -	\$ (108,792)
Class Size Reduction (incl penalties for clas	\$ -	\$ -	\$ -	\$ -	\$ -
Mandated Cost Reimbursement	\$ 322,388	\$ -	\$ 322,306	\$ -	\$ (82)
Lottery (based on PY annual ADA)	\$ 1,427,633	\$ 345,395	\$ 1,427,633	\$ 345,395	\$ -
Lottery - Prior Year Adjustment	\$ -	\$ -	\$ 43,529	\$ 57,195	\$ 57,195
Oral Hlth Testing	\$ -	\$ -	\$ -	\$ -	\$ -
Supplemental Hlth Programs	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Testing	\$ -	\$ -	\$ -	\$ -	\$ -
Community Day School	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Maintenance State Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Educ. Teacher Incentive Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other State Revenue	\$ 2,677,610	\$ 1,155,253	\$ 2,677,610	\$ 1,155,253	\$ -

2013-14 45 DAY REVISION TO 1ST INTERIM COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2013-14 45 DAY REVISION AUG 6, 2013		2013-14 1ST INTERIM REVISION DEC 10, 2013		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
National Board Cert Teacher	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Based Tutoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Safety & Violence Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arts and Music Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplemental School Counseling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instr Materials - State Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Peer Assistance & Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intensive Prof. Dev. Reading Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Development - Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Retention Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Teacher Credentialing Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Targeted Inst. Impr. Block Grant (50% HTS Tr	\$ 939,600	\$ -	\$ -	\$ -	\$ (939,600)	\$ -
School Imprvmt & Library Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Dev. Math & Reading	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Mental Health - Non AB6	\$ -	\$ 60,000	\$ -	\$ 63,243	\$ -	\$ 3,243
Special Education Mental Health - Non AB6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Infant Discretionary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Infant Discretionary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workability (formerly Resr 3405)	\$ -	\$ 15,462	\$ -	\$ 15,462	\$ -	\$ -
Spec Ed Low Incidence Entitlement (formerl	\$ -	\$ 2,793	\$ -	\$ 2,793	\$ -	\$ -
Spec Ed Personnel Staff Dev (formerly Resr	\$ -	\$ 3,655	\$ -	\$ -	\$ -	\$ (3,655)
Common Core Standards (CCSS)	\$ -	\$ -	\$ -	\$ 2,414,000	\$ -	\$ 2,414,000
Total Other State Revenue	\$ 3,647,288	\$ 1,234,483	\$ 4,081,451	\$ 3,704,940	\$ (1,813,820)	\$ 2,470,753
OTHER LOCAL REVENUES						
Sale of Equipment (county auction)	\$ -	\$ -	\$ 1,125	\$ -	\$ 1,125	\$ -
Miscellaneous Fees	\$ 200	\$ -	\$ 4,038	\$ -	\$ 3,838	\$ -
Leases and Rentals (INCL SVE CC)	\$ 172,266	\$ -	\$ 198,742	\$ -	\$ 26,476	\$ -
Interest - General Fund	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Interest - TRANS	\$ 9,516	\$ -	\$ 60,979	\$ -	\$ 51,463	\$ -
Other Fees & Contracts	\$ 4,000	\$ -	\$ 4,868	\$ -	\$ 868	\$ -
Other Local (2% COBRA admin. misc fees.	\$ 36,300	\$ -	\$ 36,300	\$ -	\$ -	\$ -
Donations (revenue recognized when recd)	\$ -	\$ -	\$ 106,443	\$ -	\$ 106,443	\$ -
Mini-Grants (revenue recognized when recd	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenue (revenue recognized r	\$ -	\$ -	\$ 14,442	\$ -	\$ 14,442	\$ -
Reimb Local Funds	\$ -	\$ -	\$ 1,433	\$ -	\$ 1,433	\$ -
Community Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Fees From Individuals (bus t	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Transportation HTS / LEA billing	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Transportation Misc billing	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Spec Ed Apport Transfer East County SELP	\$ -	\$ 5,668,466	\$ -	\$ 5,534,514	\$ -	\$ (133,952)
Spec Ed Apport - PY Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
After School Learning - ASES	\$ -	\$ 1,201,738	\$ -	\$ 1,201,738	\$ -	\$ -
After School Learning - PY Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CPPW - Wellness Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDYS PE Grant	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -
Total Other Local Revenue	\$ 297,282	\$ 6,970,204	\$ 507,370	\$ 6,856,252	\$ 208,988	\$ (133,952)
Total Revenue	\$ 74,571,737	\$ 14,232,358	\$ 66,804,995	\$ 17,010,387	\$ 5,778,029	\$ 3,598,967

**2013-14 45 DAY REVISION TO 1ST INTERIM COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2013-14 45 DAY REVISION AUG. 6, 2013		2013-14 1ST INTERIM REVISION DEC. 10, 2013		Variance Increase/(Decrease)	Combined Variance
	Unrestricted	Restricted	Unrestricted	Restricted		
EXPENDITURES						
1000 - CERTIFICATED SALARIES						
Certificated Teacher Salaries	\$ 33,232,275	\$ 5,664,608	\$ 33,245,216	\$ 6,019,517	\$ 12,941	\$ 354,909
Certificated Pupil Support Salaries	\$ 1,505,769	\$ 2,666,400	\$ 1,427,458	\$ 2,840,578	\$ (78,311)	\$ 174,178
Certificated Suprv. and Admin. Salaries	\$ 3,180,074	\$ 163,774	\$ 3,163,236	\$ 359,803	\$ (16,838)	\$ 196,029
Other Certificated Salaries	\$ 223,793	\$ 486,224	\$ 961,989	\$ 340,144	\$ 738,196	\$ (146,080)
Total Certificated Salaries	\$ 38,141,911	\$ 8,981,006	\$ 38,797,899	\$ 9,560,042	\$ 656,988	\$ 879,038
2000 - CLASSIFIED SALARIES						
Instructional Aides Salaries	\$ 152,926	\$ 2,552,236	\$ 144,913	\$ 2,497,697	\$ (8,013)	\$ (54,539)
Classified Support Salaries	\$ 5,069,965	\$ 385,308	\$ 4,226,078	\$ 1,354,374	\$ (843,887)	\$ 969,066
Classified Suprv and Admin Salary	\$ 936,203	\$ 41,207	\$ 845,039	\$ 141,944	\$ (91,164)	\$ 100,737
Clerical and Office Salaries	\$ 4,487,407	\$ 188,090	\$ 4,403,754	\$ 337,513	\$ (83,653)	\$ 149,423
Other Classified Salaries	\$ 746,703	\$ 839,235	\$ 812,794	\$ 801,856	\$ 66,091	\$ (37,370)
Total Classified Salaries	\$ 17,393,204	\$ 4,006,076	\$ 16,432,578	\$ 5,133,384	\$ (960,626)	\$ 1,127,308
3000 - EMPLOYEE BENEFITS						
State Teacher Retirement	\$ 3,154,638	\$ 738,123	\$ 3,163,955	\$ 793,684	\$ 9,317	\$ 55,561
Public Employees Retirement	\$ 1,354,929	\$ 509,302	\$ 1,211,295	\$ 603,183	\$ (143,634)	\$ 93,881
OASDI/Medicare/Alternative	\$ 1,362,214	\$ 434,376	\$ 1,306,834	\$ 535,989	\$ (55,380)	\$ 101,613
Health & Welfare Benefits	\$ 5,281,219	\$ 1,881,421	\$ 4,843,321	\$ 2,001,114	\$ (437,898)	\$ 119,693
State Unemployment Insurance	\$ 24,980	\$ 6,719	\$ 25,528	\$ 8,105	\$ 548	\$ 1,386
Workers Compensation	\$ 1,255,799	\$ 338,890	\$ 1,154,335	\$ 361,329	\$ (101,464)	\$ 24,439
Retiree Benefits	\$ 952,510	\$ 9,209	\$ 952,510	\$ 9,209	\$ -	\$ -
Public Emp. Retirement Reduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Benefits	\$ 1,002,886	\$ 298,711	\$ 974,968	\$ 345,553	\$ (27,918)	\$ 46,842
Total Employee Benefits	\$ 14,389,175	\$ 4,214,751	\$ 13,432,748	\$ 4,658,166	\$ (956,427)	\$ 443,415
4000 - BOOKS AND SUPPLIES						
Textbooks	\$ 289,492	\$ 345,395	\$ 291,668	\$ 402,590	\$ 2,176	\$ 57,195
Books Other than Textbooks	\$ 1,500	\$ 33,193	\$ 9,515	\$ 55,236	\$ 8,015	\$ 22,043
Materials and Supplies	\$ 2,463,148	\$ 690,918	\$ 2,232,758	\$ 2,088,509	\$ (230,390)	\$ 1,397,591
Non-Capitalized Equipment	\$ 244,128	\$ 7,200	\$ 580,823	\$ 677,026	\$ 336,695	\$ 669,826
Total Books and Supplies	\$ 2,996,268	\$ 1,076,706	\$ 3,114,764	\$ 3,223,361	\$ 118,496	\$ 2,148,655
5000 - SERVICES, OTHER EXPENSES						
Travel and Conferences	\$ 103,879	\$ 278,711	\$ 110,534	\$ 218,012	\$ 6,655	\$ (60,699)
Dues and Memberships	\$ 18,299	\$ -	\$ 20,615	\$ -	\$ 2,316	\$ -
Other Insurance - Property and Liability	\$ 499,649	\$ -	\$ 499,649	\$ -	\$ -	\$ -
Utilities	\$ 2,417,699	\$ -	\$ 2,500,658	\$ -	\$ 82,959	\$ -
Rentals, Leases and Repairs	\$ 588,830	\$ 700	\$ 581,396	\$ 25,701	\$ (7,434)	\$ 25,001
Transfer of Costs - Interfund	\$ (628,789)	\$ 115,752	\$ (660,599)	\$ 149,270	\$ (31,810)	\$ 33,518
Other Operating Expenses - Contracts	\$ 844,889	\$ 2,144,055	\$ 967,842	\$ 3,988,482	\$ 122,953	\$ 1,844,407
Communications	\$ 193,111	\$ 25	\$ 107,559	\$ 1,945	\$ (85,552)	\$ 1,920
Total Services, Other Expenses	\$ 4,097,567	\$ 2,539,243	\$ 4,127,654	\$ 4,363,390	\$ 90,087	\$ 1,844,147
						\$ 2,263,151

2013-14 45 DAY REVISION TO 1ST INTERIM COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2013-14 45 DAY REVISION AUG 6, 2013		2013-14 1ST INTERIM REVISION DEC 10, 2013		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
6000 - CAPITAL OUTLAY						
Sites and Improvement of Sites	\$ 180,000	\$ -	\$ 187,398	\$ 5,690	\$ 7,398	\$ 5,690
Building & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment - New	\$ -	\$ -	\$ 10,283	\$ -	\$ 10,283	\$ -
Equipment - Replacement	\$ 155,500	\$ -	\$ 146,261	\$ -	\$ (9,239)	\$ -
Total Capital Outlay	\$ 335,500	\$ -	\$ 343,942	\$ 5,690	\$ 8,442	\$ 5,690
7000 - OTHER OUTGO						
Indirect Cost - CATEGORICAL FUNDS	\$ (147,677)	\$ 147,677	\$ (274,875)	\$ 274,875	\$ (127,198)	\$ 127,198
Debt Service Pmts - RICOH EQUIP	\$ 5,398	\$ -	\$ 4,273	\$ -	\$ (1,125)	\$ -
Debt Service Pmts - BUS LEASE	\$ 340,653	\$ -	\$ 337,804	\$ -	\$ (2,849)	\$ -
Transfers of Indirect Interfund - CN & CDC	\$ (245,273)	\$ -	\$ (245,273)	\$ -	\$ -	\$ -
Total Other Outgo & Support	\$ (45,899)	\$ 147,677	\$ (178,073)	\$ 274,875	\$ (137,172)	\$ 127,198
Total Expenditures	\$ 71,248,726	\$ 20,965,459	\$ 70,271,512	\$ 27,298,908	\$ (97,971,420)	\$ 6,973,449
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURE	\$ 3,323,077	\$ (6,733,101)	\$ 4,832,163	\$ (10,228,521)	\$ 1,509,152	\$ (3,495,420)
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	\$ -	\$ -	\$ -
7000 - TRANSFERS OUT						
Other Transfers Out - Option Out Transfer	\$ (128,282)	\$ -	\$ (128,282)	\$ -	\$ -	\$ -
Total Transfers Out	\$ (128,282)	\$ -	\$ (128,282)	\$ -	\$ -	\$ -
8900 - CONTRIBUTIONS						
Supplemental Hourly Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplemental Hourly Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lottery Contribution	\$ 1,170,141	\$ -	\$ 1,170,141	\$ -	\$ -	\$ -
Lottery Contribution	\$ (1,170,141)	\$ -	\$ (1,170,141)	\$ -	\$ -	\$ -
Class Size Reduction Contribution	\$ 2,880,990	\$ -	\$ 2,880,990	\$ -	\$ -	\$ -
Class Size Reduction Contribution	\$ (2,880,990)	\$ -	\$ (2,880,990)	\$ -	\$ -	\$ -
Community Day School Contribution	\$ (93,597)	\$ 93,597	\$ (93,597)	\$ 93,597	\$ -	\$ -
Special Education Encroachment	\$ (6,639,504)	\$ 6,639,504	\$ (6,826,128)	\$ 6,826,128	\$ (186,624)	\$ 186,624
Home To School Transp. Encroachment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Ed Transp Encroachment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Maintenance Contribution	\$ -	\$ -	\$ (1,786,662)	\$ 1,786,662	\$ (1,786,662)	\$ 1,786,662
Supplemental Grant Transfer to Transporat	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplemental Grant Transfer from TIIG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Contributions	\$ (6,733,101)	\$ 6,733,101	\$ (6,706,387)	\$ 6,706,387	\$ (1,973,286)	\$ 1,973,286
Total Other Financing Sources and Uses	\$ (6,328,130)	\$ 6,733,101	\$ (6,301,476)	\$ 6,706,387	\$ (1,973,286)	\$ 1,973,286

2013-14 45 DAY REVISION TO 1ST INTERIM COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2013-14 45 DAY REVISION AUG 6, 2013		2013-14 1ST INTERIM REVISION DEC 14, 2013		Variance		
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (3,505,119)	\$ -	\$ (3,969,253)	\$ (1,522,134)	\$ (464,134)	\$ (1,522,134)	\$ (1,986,268)
BEGINNING FUND BALANCE	\$ 8,436,116	\$ -	\$ 8,436,116	\$ 1,622,135	\$ 924,932	\$ 1,622,135	\$ 2,447,067
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (3,505,119)	\$ -	\$ (3,505,119)	\$ (1,522,134)	\$ (464,134)	\$ (1,522,134)	\$ (1,986,268)
ENDING FUND BALANCE	\$ 4,930,997	\$ -	\$ 4,930,998	\$ (0)	\$ 460,798	\$ (0)	\$ 460,798
COMPONENTS OF ENDING FUND BALANCE							
Non Spendable							
Revolving Cash	\$ 43,650	\$ -	\$ 43,650	\$ -	\$ -	\$ -	\$ -
Stores	\$ 145,642	\$ -	\$ 145,642	\$ -	\$ (0)	\$ -	\$ (0)
Assigned Balances							
Option Out Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Security Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vacation Balance @ June 30, 2012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District Technology Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase 11 Busses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Balances							
Restricted Program Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated							
Economic Uncertainties	\$ 2,770,274	\$ -	\$ 2,929,161	\$ -	\$ 158,888	\$ -	\$ 158,888
EU Reserve %	3.00%		3.00%				
Addl Board Reserve	\$ 1,846,849	\$ -	\$ 1,950,382	\$ -	\$ 103,533	\$ -	\$ 103,533
EU Reserve %	2.00%		2.00%				
Undesignated/Unappropriated	\$ 124,582	\$ -	\$ 322,960	\$ -	\$ 198,378	\$ -	\$ 198,378
TOTAL ENDING FUND BALANCE	\$ 4,930,997	\$ -	\$ 4,930,997	\$ (0)	\$ 460,798	\$ (0)	\$ 460,798

**Form 011 ~ Unrestricted General Fund Revenue &
Expenditures**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	58,048,515.00	72,714,788.00	15,046,397.73	72,714,788.00	0.00	0.0%
2) Federal Revenue		8100-8299	189,431.00	92,049.00	43,771.04	92,049.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,429,872.00	1,793,468.00	43,528.55	1,793,468.00	0.00	0.0%
4) Other Local Revenue		8600-8799	262,282.00	503,370.00	292,823.54	503,370.00	0.00	0.0%
5) TOTAL, REVENUES			68,930,100.00	75,103,675.00	15,426,520.86	75,103,675.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	38,175,741.00	38,797,899.00	12,679,927.78	38,797,899.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,403,595.00	10,432,578.00	3,228,585.50	10,432,578.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,135,326.00	13,632,746.00	4,074,425.76	13,632,746.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,303,518.00	3,114,764.00	806,155.77	3,114,764.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,035,556.00	4,127,654.00	1,772,652.15	4,127,654.00	0.00	0.0%
6) Capital Outlay		6000-6999	305,500.00	343,942.00	114,602.87	343,942.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	32,898.00	342,077.00	319,632.51	342,077.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(442,836.00)	(520,148.00)	(16,230.91)	(520,148.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			64,949,298.00	70,271,512.00	22,979,751.43	70,271,512.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,980,802.00	4,832,163.00	(7,553,230.57)	4,832,163.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	33,253.00	33,253.00	0.00	33,253.00	0.00	0.0%
b) Transfers Out		7600-7629	128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,313,143.00)	(8,706,387.00)	0.00	(8,706,387.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,408,172.00)	(8,801,416.00)	0.00	(8,801,416.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,427,370.00)	(3,969,253.00)	(7,553,230.57)	(3,969,253.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,361,048.44	9,361,048.44		9,361,048.44	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,361,048.44	9,361,048.44		9,361,048.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,361,048.44	9,361,048.44		9,361,048.44		
2) Ending Balance, June 30 (E + F1e)			3,933,678.44	5,391,795.44		5,391,795.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	145,642.00	145,642.00		145,642.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	1,950,382.00		1,950,382.00		
Addl Board Reserve of 2%	0000	9780		1,950,382.00				
Additional Board Reserve 2%	0000	9780				1,950,382.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,819,454.00	2,929,161.00		2,929,161.00		
Unassigned/Unappropriated Amount			924,932.44	322,960.44		322,960.44		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	28,105,732.00	40,495,301.00	11,527,884.00	40,495,301.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	9,562,030.00	10,774,349.00	2,693,587.00	10,774,349.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	215,682.00	211,627.00	(0.84)	211,627.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	22,073,905.00	22,669,192.00	(40,507.55)	22,669,192.00	0.00	0.0%
Unsecured Roll Taxes		8042	761,418.00	804,418.00	780,973.45	804,418.00	0.00	0.0%
Prior Years' Taxes		8043	4,469.00	(694.00)	(13,276.59)	(694.00)	0.00	0.0%
Supplemental Taxes		8044	489,530.00	511,567.00	97,738.26	511,567.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,564,980.00)	(2,813,204.00)	0.00	(2,813,204.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,046,325.00	62,232.00	0.00	62,232.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			59,694,111.00	72,714,788.00	15,046,397.73	72,714,788.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(1,817,966.00)	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	172,370.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			58,048,515.00	72,714,788.00	15,046,397.73	72,714,788.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	48,279.00	48,279.00	0.00	48,279.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	2.00	3.00	3.39	3.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	141,150.00	43,767.00	43,767.65	43,767.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			189,431.00	92,049.00	43,771.04	92,049.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,880,990.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	541,111.00	322,306.00	0.00	322,306.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,427,633.00	1,471,162.00	43,528.55	1,471,162.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	5,580,138.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,429,872.00	1,793,468.00	43,528.55	1,793,468.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	1,125.00	1,125.00	1,125.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	200.00	4,038.00	3,664.89	4,038.00	0.00	0.0%
Leases and Rentals		8650	172,266.00	198,742.00	99,225.70	198,742.00	0.00	0.0%
Interest		8660	49,516.00	100,979.00	69,247.01	100,979.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	5,000.00	0.00	5,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,000.00	24,868.00	20,726.85	24,868.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	36,300.00	168,618.00	98,834.09	168,618.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			262,282.00	503,370.00	292,823.54	503,370.00	0.00	0.0%
TOTAL, REVENUES			68,930,100.00	75,103,675.00	15,426,520.86	75,103,675.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	33,341,482.00	33,245,216.00	10,814,936.63	33,245,216.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,430,718.00	1,427,458.00	469,210.90	1,427,458.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,180,074.00	3,163,236.00	1,080,437.85	3,163,236.00	0.00	0.0%
Other Certificated Salaries		1900	223,467.00	961,989.00	315,342.40	961,989.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			38,175,741.00	38,797,899.00	12,679,927.78	38,797,899.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	140,188.00	144,913.00	40,404.91	144,913.00	0.00	0.0%
Classified Support Salaries		2200	2,521,078.00	4,226,078.00	1,356,407.46	4,226,078.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	644,002.00	845,039.00	282,555.65	845,039.00	0.00	0.0%
Clérical, Technical and Office Salaries		2400	4,351,624.00	4,403,754.00	1,379,533.83	4,403,754.00	0.00	0.0%
Other Classified Salaries		2900	746,703.00	812,794.00	169,683.65	812,794.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,403,595.00	10,432,578.00	3,228,585.50	10,432,578.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,153,963.00	3,163,955.00	1,028,957.64	3,163,955.00	0.00	0.0%
PERS		3201-3202	1,006,717.00	1,211,295.00	353,716.32	1,211,295.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,140,193.00	1,306,834.00	424,887.77	1,306,834.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,786,872.00	4,843,321.00	951,216.04	4,843,321.00	0.00	0.0%
Unemployment Insurance		3501-3502	23,419.00	25,528.00	8,713.88	25,528.00	0.00	0.0%
Workers' Compensation		3601-3602	1,177,412.00	1,154,335.00	369,973.71	1,154,335.00	0.00	0.0%
OPEB, Allocated		3701-3702	950,007.00	952,510.00	338,461.57	952,510.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	17,358.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	879,385.00	974,968.00	598,498.83	974,968.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,135,326.00	13,632,746.00	4,074,425.76	13,632,746.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	289,492.00	291,668.00	90,348.96	291,668.00	0.00	0.0%
Books and Other Reference Materials		4200	1,500.00	9,515.00	445.33	9,515.00	0.00	0.0%
Materials and Supplies		4300	784,923.00	2,232,758.00	457,506.95	2,232,758.00	0.00	0.0%
Noncapitalized Equipment		4400	227,603.00	580,823.00	257,854.53	580,823.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,303,518.00	3,114,764.00	806,155.77	3,114,764.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	96,779.00	110,534.00	32,185.27	110,534.00	0.00	0.0%
Dues and Memberships		5300	18,299.00	20,615.00	17,995.00	20,615.00	0.00	0.0%
Insurance		5400-5450	473,746.00	499,649.00	426,510.57	499,649.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,417,699.00	2,500,658.00	763,109.84	2,500,658.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	560,480.00	581,396.00	268,852.69	581,396.00	0.00	0.0%
Transfers of Direct Costs		5710	28,317.00	(147,108.00)	(29,176.50)	(147,108.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(476,012.00)	(513,491.00)	(32,947.21)	(513,491.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	721,689.00	967,842.00	242,794.40	967,842.00	0.00	0.0%
Communications		5900	192,559.00	107,559.00	83,328.09	107,559.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,035,556.00	4,127,654.00	1,772,652.15	4,127,654.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	175,000.00	187,398.00	0.00	187,398.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	10,283.00	0.00	10,283.00	0.00	0.0%
Equipment Replacement		6500	130,500.00	146,261.00	114,602.87	146,261.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			305,500.00	343,942.00	114,602.87	343,942.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	5,398.00	4,273.00	617.14	4,273.00	0.00	0.0%
Other Debt Service - Principal		7439	27,500.00	337,804.00	319,015.37	337,804.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			32,898.00	342,077.00	319,632.51	342,077.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(197,563.00)	(274,875.00)	(16,230.91)	(274,875.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(245,273.00)	(245,273.00)	0.00	(245,273.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(442,836.00)	(520,148.00)	(16,230.91)	(520,148.00)	0.00	0.0%
TOTAL, EXPENDITURES			64,949,298.00	70,271,512.00	22,979,751.43	70,271,512.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	33,253.00	33,253.00	0.00	33,253.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,253.00	33,253.00	0.00	33,253.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(9,313,143.00)	(8,706,387.00)	0.00	(8,706,387.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,313,143.00)	(8,706,387.00)	0.00	(8,706,387.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,408,172.00)	(8,801,416.00)	0.00	(8,801,416.00)	0.00	0.0%

Form 011 ~ Restricted General Fund Revenue & Expenditures

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	2,222,240.00	404,274.00	0.00	404,274.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,623,717.00	6,064,915.00	415,706.08	6,064,915.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,830,409.00	3,704,946.00	1,568,976.04	3,704,946.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,005,204.00	6,836,252.00	1,581,381.33	6,836,252.00	0.00	0.0%
5) TOTAL, REVENUES			19,681,570.00	17,010,387.00	3,566,063.45	17,010,387.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,471,731.00	9,560,042.00	3,126,912.61	9,560,042.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,991,812.00	5,133,384.00	1,551,397.74	5,133,384.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,742,499.00	4,658,166.00	1,134,258.96	4,658,166.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,720,982.00	3,223,361.00	250,402.11	3,223,361.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,526,973.00	4,383,390.00	257,520.36	4,383,390.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,030,000.00	5,690.00	0.00	5,690.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	313,153.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	197,563.00	274,875.00	16,230.91	274,875.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,994,713.00	27,238,908.00	6,336,722.69	27,238,908.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,313,143.00)	(10,228,521.00)	(2,770,659.24)	(10,228,521.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	9,313,143.00	8,706,387.00	0.00	8,706,387.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,313,143.00	8,706,387.00	0.00	8,706,387.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,522,134.00)	(2,770,659.24)	(1,522,134.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,522,134.61	1,522,134.61		1,522,134.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,522,134.61	1,522,134.61		1,522,134.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,522,134.61	1,522,134.61		1,522,134.61		
2) Ending Balance, June 30 (E + F1e)			1,522,134.61	0.61		0.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,522,134.61	1.28		1.28		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.67)		(0.67)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	93,597.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,724,369.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	404,274.00	404,274.00	0.00	404,274.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			2,222,240.00	404,274.00	0.00	404,274.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,015,489.00	2,015,489.00	0.00	2,015,489.00	0.00	0.0%
Special Education Discretionary Grants		8182	535,717.00	566,056.00	30,339.00	566,056.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	23,563.00	23,563.00	0.00	23,563.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	1,897,889.00	2,224,896.00	253,233.44	2,224,896.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	492,990.00	543,400.00	98,692.01	543,400.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	27,948.00	27,948.00	0.00	27,948.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	251,322.00	284,764.00	33,441.63	284,764.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	378,799.00	378,799.00	0.00	378,799.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,623,717.00	6,064,915.00	415,706.08	6,064,915.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	827,343.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,662,871.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	106,032.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	806,858.00	806,858.00	241,538.00	806,858.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	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		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Mater		8560	345,395.00	402,590.00	57,195.04	402,590.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,081,910.00	2,495,498.00	1,270,243.00	2,495,498.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,830,409.00	3,704,946.00	1,568,976.04	3,704,946.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Differanca (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications								
		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales								
		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales								
		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals								
		8675	20,000.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services								
	7230, 7240	8677	5,000.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services								
	All Other	8677	1,301,738.00	1,301,738.00	8,333.33	1,301,738.00	0.00	0.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit I								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	10,000.00	0.00	0.00	0.00	0.00	0.0%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6500	8792	5,668,466.00	5,534,514.00	1,573,048.00	5,534,514.00	0.00	0.0%
From JPAs								
	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,005,204.00	6,836,252.00	1,581,381.33	6,836,252.00	0.00	0.0%
TOTAL, REVENUES			19,681,570.00	17,010,387.00	3,566,063.45	17,010,387.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,080,328.00	6,019,517.00	2,033,005.31	6,019,517.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,741,079.00	2,840,578.00	916,027.14	2,840,578.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	163,774.00	359,803.00	119,757.50	359,803.00	0.00	0.0%
Other Certificated Salaries		1900	486,550.00	340,144.00	58,122.66	340,144.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,471,731.00	9,560,042.00	3,126,912.61	9,560,042.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,561,101.00	2,497,697.00	733,435.65	2,497,697.00	0.00	0.0%
Classified Support Salaries		2200	2,934,195.00	1,354,374.00	430,993.21	1,354,374.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	333,408.00	141,944.00	47,690.92	141,944.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	323,873.00	337,513.00	108,859.57	337,513.00	0.00	0.0%
Other Classified Salaries		2900	839,235.00	801,856.00	230,418.39	801,856.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,991,812.00	5,133,384.00	1,551,397.74	5,133,384.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	788,707.00	793,684.00	256,416.32	793,684.00	0.00	0.0%
PERS		3201-3202	857,514.00	603,183.00	164,004.77	603,183.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	665,169.00	535,989.00	163,160.65	535,989.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,464,482.00	2,001,114.00	371,769.60	2,001,114.00	0.00	0.0%
Unemployment Insurance		3501-3502	8,583.00	8,105.00	2,697.01	8,105.00	0.00	0.0%
Workers' Compensation		3601-3602	430,462.00	361,329.00	108,919.24	361,329.00	0.00	0.0%
OPEB, Allocated		3701-3702	11,712.00	9,209.00	0.00	9,209.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	93,658.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	422,212.00	345,553.00	67,291.37	345,553.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,742,499.00	4,658,166.00	1,134,258.96	4,658,166.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	345,395.00	402,590.00	37,563.66	402,590.00	0.00	0.0%
Books and Other Reference Materials		4200	33,193.00	55,236.00	2,593.24	55,236.00	0.00	0.0%
Materials and Supplies		4300	2,318,669.00	2,088,509.00	149,935.86	2,088,509.00	0.00	0.0%
Noncapitalized Equipment		4400	23,725.00	677,026.00	60,309.35	677,026.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,720,982.00	3,223,361.00	250,402.11	3,223,361.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	283,811.00	218,012.00	16,942.28	218,012.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	25,903.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,050.00	25,701.00	10,417.28	25,701.00	0.00	0.0%
Transfers of Direct Costs		5710	(28,317.00)	147,108.00	29,176.50	147,108.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(37,025.00)	2,162.00	269.27	2,162.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,252,974.00	3,988,462.00	199,278.15	3,988,462.00	0.00	0.0%
Communications		5900	577.00	1,945.00	1,436.88	1,945.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,526,973.00	4,383,390.00	257,520.36	4,383,390.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	5,000.00	5,690.00	0.00	5,690.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,000,000.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	25,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,030,000.00	5,690.00	0.00	5,690.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	313,153.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			313,153.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	197,563.00	274,875.00	16,230.91	274,875.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			197,563.00	274,875.00	16,230.91	274,875.00	0.00	0.0%
TOTAL, EXPENDITURES			28,994,713.00	27,238,908.00	6,336,722.69	27,238,908.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	9,313,143.00	8,706,387.00	0.00	8,706,387.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			9,313,143.00	8,706,387.00	0.00	8,706,387.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,313,143.00	8,706,387.00	0.00	8,706,387.00	0.00	0.0%

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

2013-14 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	60,270,755.00	73,119,062.00	15,046,397.73	73,119,062.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,813,148.00	6,156,964.00	459,477.12	6,156,964.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,260,281.00	5,498,414.00	1,612,504.59	5,498,414.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,267,486.00	7,339,622.00	1,874,204.87	7,339,622.00	0.00	0.0%
5) TOTAL, REVENUES			88,611,670.00	92,114,062.00	18,992,584.31	92,114,062.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	47,647,472.00	48,357,941.00	15,806,840.39	48,357,941.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,395,407.00	15,565,962.00	4,779,983.24	15,565,962.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,877,825.00	18,290,912.00	5,208,684.72	18,290,912.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,024,500.00	6,338,125.00	1,056,557.88	6,338,125.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,562,529.00	8,511,044.00	2,030,172.51	8,511,044.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,335,500.00	349,632.00	114,602.87	349,632.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	346,051.00	342,077.00	319,632.51	342,077.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(245,273.00)	(245,273.00)	0.00	(245,273.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			93,944,011.00	97,510,420.00	29,316,474.12	97,510,420.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,332,341.00)	(5,396,358.00)	(10,323,889.81)	(5,396,358.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	33,253.00	33,253.00	0.00	33,253.00	0.00	0.0%
b) Transfers Out		7600-7629	128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(95,029.00)	(95,029.00)	0.00	(95,029.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,427,370.00)	(5,491,387.00)	(10,323,889.81)	(5,491,387.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,883,183.05	10,883,183.05		10,883,183.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,883,183.05	10,883,183.05		10,883,183.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,883,183.05	10,883,183.05		10,883,183.05		
2) Ending Balance, June 30 (E + F1e)			5,455,813.05	5,391,796.05		5,391,796.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	145,642.00	145,642.00		145,642.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	1,522,134.61	1.28		1.28		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	1,950,382.00		1,950,382.00		
Add Board Reserve of 2%	0000	9780		1,950,382.00				
Additional Board Reserve 2%	0000	9780				1,950,382.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,819,454.00	2,929,161.00		2,929,161.00		
Unassigned/Unappropriated Amount			924,932.44	322,959.77		322,959.77		

2013-14 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	28,105,732.00	40,495,301.00	11,527,884.00	40,495,301.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	9,562,030.00	10,774,349.00	2,693,587.00	10,774,349.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	215,682.00	211,627.00	(0.84)	211,627.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,073,905.00	22,669,192.00	(40,507.55)	22,669,192.00	0.00	0.0%
Unsecured Roll Taxes		8042	761,418.00	804,418.00	780,973.45	804,418.00	0.00	0.0%
Prior Years' Taxes		8043	4,469.00	(694.00)	(13,276.59)	(694.00)	0.00	0.0%
Supplemental Taxes		8044	489,530.00	511,567.00	97,738.26	511,567.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,564,980.00)	(2,813,204.00)	0.00	(2,813,204.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,046,325.00	62,232.00	0.00	62,232.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			59,694,111.00	72,714,788.00	15,046,397.73	72,714,788.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(1,817,966.00)	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	93,597.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,724,369.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	172,370.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	404,274.00	404,274.00	0.00	404,274.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			60,270,755.00	73,119,062.00	15,046,397.73	73,119,062.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	48,279.00	48,279.00	0.00	48,279.00	0.00	0.0%
Special Education Entitlement		8181	2,015,489.00	2,015,489.00	0.00	2,015,489.00	0.00	0.0%
Special Education Discretionary Grants		8182	535,717.00	566,056.00	30,339.00	566,056.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	2.00	3.00	3.39	3.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	23,563.00	23,563.00	0.00	23,563.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	1,897,889.00	2,224,896.00	253,233.44	2,224,896.00	0.00	0.0%

2013-14 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	492,990.00	543,400.00	98,692.01	543,400.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	27,948.00	27,948.00	0.00	27,948.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	251,322.00	284,764.00	33,441.63	284,764.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	519,949.00	422,566.00	43,767.65	422,566.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,813,148.00	6,156,964.00	459,477.12	6,156,964.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	827,343.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,662,871.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	106,032.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	806,858.00	806,858.00	241,538.00	806,858.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,880,990.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	541,111.00	322,306.00	0.00	322,306.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materiel		8560	1,773,028.00	1,873,752.00	100,723.59	1,873,752.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,662,048.00	2,495,498.00	1,270,243.00	2,495,498.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,260,281.00	5,498,414.00	1,612,504.59	5,498,414.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	1,125.00	1,125.00	1,125.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	200.00	4,038.00	3,664.89	4,038.00	0.00	0.0%
Leases and Rentals		8650	172,266.00	198,742.00	99,225.70	198,742.00	0.00	0.0%
Interest		8660	49,516.00	100,979.00	69,247.01	100,979.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	20,000.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	5,000.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	1,301,738.00	1,306,738.00	8,333.33	1,306,738.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,000.00	24,868.00	20,726.85	24,868.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	46,300.00	168,618.00	98,834.09	168,618.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,668,466.00	5,534,514.00	1,573,048.00	5,534,514.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,267,486.00	7,339,622.00	1,874,204.87	7,339,622.00	0.00	0.0%
TOTAL, REVENUES			88,611,670.00	92,114,062.00	18,992,584.31	92,114,062.00	0.00	0.0%

2013-14 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	39,421,810.00	39,264,733.00	12,847,941.94	39,264,733.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,171,797.00	4,268,036.00	1,385,238.04	4,268,036.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,343,848.00	3,523,039.00	1,200,195.35	3,523,039.00	0.00	0.0%
Other Certificated Salaries		1900	710,017.00	1,302,133.00	373,465.06	1,302,133.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			47,647,472.00	48,357,941.00	15,808,840.39	48,357,941.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,701,289.00	2,642,610.00	773,840.56	2,642,610.00	0.00	0.0%
Classified Support Salaries		2200	5,455,273.00	5,580,452.00	1,787,400.67	5,580,452.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	977,410.00	986,983.00	330,246.57	986,983.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,675,497.00	4,741,267.00	1,488,393.40	4,741,267.00	0.00	0.0%
Other Classified Salaries		2900	1,585,938.00	1,614,650.00	400,102.04	1,614,650.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,395,407.00	15,565,962.00	4,779,983.24	15,565,962.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,942,670.00	3,957,639.00	1,285,373.96	3,957,639.00	0.00	0.0%
PERS		3201-3202	1,864,231.00	1,814,478.00	517,721.09	1,814,478.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,805,362.00	1,842,823.00	588,048.42	1,842,823.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,251,354.00	6,844,435.00	1,322,985.64	6,844,435.00	0.00	0.0%
Unemployment Insurance		3501-3502	32,002.00	33,633.00	11,410.89	33,633.00	0.00	0.0%
Workers' Compensation		3601-3602	1,607,874.00	1,515,664.00	478,892.95	1,515,664.00	0.00	0.0%
OPEB, Allocated		3701-3702	961,719.00	961,719.00	338,461.57	961,719.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	111,016.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,301,597.00	1,320,521.00	665,790.20	1,320,521.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,877,825.00	18,290,912.00	5,208,684.72	18,290,912.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	634,887.00	694,258.00	127,912.62	694,258.00	0.00	0.0%
Books and Other Reference Materials		4200	34,693.00	64,751.00	3,038.57	64,751.00	0.00	0.0%
Materials and Supplies		4300	3,103,592.00	4,321,267.00	607,442.81	4,321,267.00	0.00	0.0%
Noncapitalized Equipment		4400	251,328.00	1,257,849.00	318,163.88	1,257,849.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,024,500.00	6,338,125.00	1,056,557.88	6,338,125.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	382,590.00	328,546.00	49,127.55	328,546.00	0.00	0.0%
Dues and Memberships		5300	18,299.00	20,615.00	17,995.00	20,615.00	0.00	0.0%
Insurance		5400-5450	499,649.00	499,649.00	426,510.57	499,649.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,417,699.00	2,500,658.00	763,109.84	2,500,658.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	589,530.00	607,097.00	279,269.97	607,097.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(513,037.00)	(511,329.00)	(32,677.94)	(511,329.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,974,663.00	4,956,304.00	442,072.55	4,956,304.00	0.00	0.0%
Communications		5900	193,136.00	109,504.00	84,764.97	109,504.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,562,529.00	8,511,044.00	2,030,172.51	8,511,044.00	0.00	0.0%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	180,000.00	193,088.00	0.00	193,088.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,000,000.00	10,283.00	0.00	10,283.00	0.00	0.0%
Equipment Replacement		6500	155,500.00	146,261.00	114,602.87	146,261.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,335,500.00	349,632.00	114,602.87	349,632.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	5,398.00	4,273.00	617.14	4,273.00	0.00	0.0%
Other Debt Service - Principal		7439	340,653.00	337,804.00	319,015.37	337,804.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			346,051.00	342,077.00	319,632.51	342,077.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(245,273.00)	(245,273.00)	0.00	(245,273.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(245,273.00)	(245,273.00)	0.00	(245,273.00)	0.00	0.0%
TOTAL, EXPENDITURES			93,944,011.00	97,510,420.00	29,316,474.12	97,510,420.00	0.00	0.0%

2013-14 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	33,253.00	33,253.00	0.00	33,253.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,253.00	33,253.00	0.00	33,253.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(95,029.00)	(95,029.00)	0.00	(95,029.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Projected Year Totals</u>
7090	Economic Impact Aid (EIA): State Compensa	0.18
7091	Economic Impact Aid (EIA): Limited English I	0.46
9010	Other Restricted Local	0.64
Total, Restricted Balance		<u>1.28</u>

Form AI ~ Average Daily Attendance

Form 01CSI ~ School District Criteria & Standards Review

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	11,156.64	11,466.59	11,440.06	11,466.59	0.00	0%
2. Special Education	354.28	46.09	46.09	46.09	0.00	0%
HIGH SCHOOL						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	2.25	2.25	2.25	2.25	0.00	0%
7. TOTAL, K-12 ADA	11,513.17	11,514.93	11,488.40	11,514.93	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	11,513.17	11,514.93	11,488.40	11,514.93	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
BASIC AID OPEN ENROLLMENT						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals		
Current Year (2013-14)	11,513.17	11,514.93	0.0%	Met
1st Subsequent Year (2014-15)	11,374.99	11,488.40	1.0%	Met
2nd Subsequent Year (2015-16)	11,374.99	11,327.83	-0.4%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2013-14)	12,087	12,094	0.1%	Met
1st Subsequent Year (2014-15)	12,087	12,094	0.1%	Met
2nd Subsequent Year (2015-16)	12,087	12,094	0.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	11,874	12,388	95.9%
Second Prior Year (2011-12)	11,908	12,303	96.8%
First Prior Year (2012-13)	11,511	12,070	95.4%
		Historical Average Ratio:	96.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	11,486	12,094	95.0%	Met
1st Subsequent Year (2014-15)	11,326	12,094	93.6%	Met
2nd Subsequent Year (2015-16)	11,326	12,094	93.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF/Revenue Limit

STANDARD: Projected LCFF/revenue limit for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF/Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2013-14)	59,694,111.00	72,714,788.00	21.8%	Not Met
1st Subsequent Year (2014-15)	60,033,876.00	77,226,251.00	28.6%	Not Met
2nd Subsequent Year (2015-16)	61,331,539.00	80,968,192.00	32.0%	Not Met

4B. Comparison of District LCFF/Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The District is calculating the projected LCFF revenue using both the SSC Simulator and the DOF calculator. The reason for the increase is due to the percentage of unduplicated students and the generation of supplemental and concentration grants.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	58,809,813.07	61,613,814.91	91.9%
Second Prior Year (2011-12)	58,124,735.42	63,852,033.56	91.0%
First Prior Year (2012-13)	58,885,320.80	63,585,256.78	92.3%
	Historical Average Ratio:		91.7%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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):	88.7% to 94.7%	88.7% to 94.7%	88.7% to 94.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	62,863,223.00	70,271,512.00	89.5%	Met
1st Subsequent Year (2014-15)	64,984,594.00	72,603,874.00	89.5%	Met
2nd Subsequent Year (2015-16)	66,310,867.00	73,702,083.00	90.0%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 8B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	5,813,148.00	6,156,984.00	5.9%	Yes
1st Subsequent Year (2014-15)	5,813,148.00	5,792,324.00	-0.4%	No
2nd Subsequent Year (2015-16)	5,813,148.00	5,792,324.00	-0.4%	No

Explanation:
(required if Yes)

Fiscal year 2013-14 First Interim includes carryovers, unused grants and deferred revenue from the prior year. The adopted budget does not include any assumptions for carryover, unused or deferred revenue and only includes projections for 2013-14.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	15,260,281.00	5,498,414.00	-64.0%	Yes
1st Subsequent Year (2014-15)	14,239,002.00	3,002,852.00	-78.9%	Yes
2nd Subsequent Year (2015-16)	14,239,002.00	2,977,804.00	-79.1%	Yes

Explanation:
(required if Yes)

The changes to State Revenue are a result of the Implementation of the LCFF. Many of the State revenues moved into the LCFF revenue sources. Changes to State revenues are also a result of the recognition of the Common Core Unused Grant Funds that were not included in the adopted budget. Also changes were made for carryover from the close and reconciliation of fiscal year 2012-13.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	7,267,486.00	7,339,622.00	1.0%	No
1st Subsequent Year (2014-15)	7,373,572.00	7,344,765.00	-0.4%	No
2nd Subsequent Year (2015-16)	7,505,031.00	7,350,484.00	-2.1%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	4,024,500.00	6,338,125.00	57.5%	Yes
1st Subsequent Year (2014-15)	4,117,064.00	4,997,037.00	21.4%	Yes
2nd Subsequent Year (2015-16)	4,219,990.00	4,889,954.00	15.9%	Yes

Explanation:
(required if Yes)

2012-13 carryover and one-time funds are included in the books and supplies in 2013-14. The 2013-14 budget year projections do not include the assumption of any carryover funds. Common Core Funding was not included in the 2013-14 adopted budget and was an unused grant in 2012-13 and is recognized as an expenditure in 2013-14.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	6,562,529.00	8,511,044.00	29.7%	Yes
1st Subsequent Year (2014-15)	7,271,144.00	6,112,559.00	-15.9%	Yes
2nd Subsequent Year (2015-16)	7,691,878.00	6,278,155.00	-18.4%	Yes

Explanation:
(required if Yes)

One time expenditures for one time revenues are included in the 2013-14 budget. 2013-14 Adopted budget does not include the assumption of any one-time funds. Common Core funding was not included in the 2013-14 adopted budget and is included in the 1st Interim

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	28,340,915.00	18,995,000.00	-33.0%	Not Met
1st Subsequent Year (2014-15)	27,425,722.00	16,139,941.00	-41.2%	Not Met
2nd Subsequent Year (2015-16)	27,557,181.00	16,120,612.00	-41.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	10,587,029.00	14,849,169.00	40.3%	Not Met
1st Subsequent Year (2014-15)	11,388,208.00	11,109,596.00	-2.4%	Met
2nd Subsequent Year (2015-16)	11,911,868.00	11,168,109.00	-6.2%	Not Met

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

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

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

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

Fiscal year 2013-14 First Interim includes carryovers, unused grants and deferred revenue from the prior year. The adopted budget does not include any assumptions for carryover, unused or deferred revenue and only includes projections for 2013-14.

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

The changes to State Revenue are a result of the implementation of the LCFF. Many of the State revenues moved into the LCFF revenue sources. Changes to State revenues are also a result of the recognition of the Common Core Unused Grant Funds that were not included in the adopted budget. Also changes were made for carryover from the close and reconciliation of fiscal year 2012-13.

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

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

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

2012-13 carryover and one-time funds are included in the books and supplies in 2013-14. The 2013-14 budget year projections do not include the assumption of any carryover funds. Common Core Funding was not included in the 2013-14 adopted budget and was an unused grant in 2012-13 and is recognized as an expenditure in 2013-14.

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

One time expenditures for one time revenues are included in the 2013-14 budget. 2013-14 Adopted budget does not include the assumption of any one-time funds. Common Core funding was not included in the 2013-14 adopted budget and is included in the 1st Interim

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	940,722.93	1,786,662.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		1,786,662.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.5%	4.3%	4.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.5%	1.4%	1.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	(3,969,253.00)	70,399,794.00	5.6%	Not Met
1st Subsequent Year (2014-15)	(2,308,633.00)	72,732,156.00	3.2%	Not Met
2nd Subsequent Year (2015-16)	44,415.00	73,830,345.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending in 2013-14 is a result of declining enrollment as well as multiple on-going Federal and State revenue reductions. The District has used conservative methods in projecting both ADA and expenditures. Historically the deficit at unaudited actuals is approximately \$750k to \$1M less than projected as the projections assume all funds are expended.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2013-14)	5,391,796.05	Met
1st Subsequent Year (2014-15)	3,083,163.05	Met
2nd Subsequent Year (2015-16)	3,127,578.95	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2013-14)	557,555.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA	
5% or \$63,000 (greater of)	0	to 300
4% or \$63,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	11,486	11,326	11,326
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

- Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
b. Special Education Pass-through Funds	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	97,638,702.00	96,112,352.00	97,481,915.10
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	97,638,702.00	96,112,352.00	97,481,915.10
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,929,161.06	2,883,370.56	2,924,457.45
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,929,161.06	2,883,370.56	2,924,457.45

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,929,161.00	2,883,371.00	2,924,457.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	322,960.44	10,499.44	13,828.44
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.67)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	1,154,903.81	1,244,932.81	1,344,961.81
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	4,407,024.58	4,136,803.25	4,283,247.25
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.51%	4.31%	4.39%
District's Reserve Standard (Section 10B, Line 7):	2,929,161.06	2,883,370.56	2,924,457.45
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(9,313,143.00)	(8,706,387.00)	-6.5%	(606,756.00)	Not Met
1st Subsequent Year (2014-15)	(10,004,566.00)	(9,206,387.00)	-8.0%	(798,179.00)	Not Met
2nd Subsequent Year (2015-16)	(10,611,106.00)	(9,482,579.00)	-10.6%	(1,128,527.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	33,253.00	33,253.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	33,253.00	33,253.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	33,253.00	33,253.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	128,282.00	128,282.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	128,282.00	128,282.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	128,282.00	128,282.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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 since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount 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)

Changes and reductions in funding have occurred in the restricted program funding and contributions as a result of the implementation of LCFF.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption 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 payment for the current fiscal 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: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

No

2. If Yes to Item 1a, list (or update) 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, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	General Fund 01-8000	General Fund 01-7400	1,791,591
Certificates of Participation				
General Obligation Bonds	16	Bond Fund 51	Bond Fund 51	42,630,814
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund 01	General 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, 2013
Supp Early Retirement Pgm #2	2	General Fund 01	General Fund 01	1,012,012

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	397,040	360,063	360,063	360,063
Certificates of Participation				
General Obligation Bonds	2,856,250	2,986,750	2,986,750	2,986,750
Supp Early Retirement Program	399,564			
State School Building Loans				
Compensated Absences	852,350	821,663	821,663	821,663

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Supp Early Retirement Pgm #2	533,837	533,837		
Total Annual Payments:	5,039,041	4,702,313	4,168,476	4,168,476
Has total annual payment increased over prior year (2012-13)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	23,972,309.00	23,972,309.00
b. OPEB unfunded actuarial accrued liability (UAAL)	23,972,309.00	23,972,309.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2011	Jul 01, 2011

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2013-14)	2,951,766.00	2,841,625.00
1st Subsequent Year (2014-15)	2,951,766.00	2,841,625.00
2nd Subsequent Year (2015-16)	2,951,766.00	2,841,625.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2013-14)	986,879.00	986,879.00
1st Subsequent Year (2014-15)	1,085,566.90	1,038,657.00
2nd Subsequent Year (2015-16)	1,195,123.59	1,121,749.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2013-14)	986,879.00	961,719.00
1st Subsequent Year (2014-15)	1,085,566.90	1,038,657.00
2nd Subsequent Year (2015-16)	1,195,123.59	1,121,749.00
d. Number of retirees receiving OPEB benefits		
Current Year (2013-14)	150	189
1st Subsequent Year (2014-15)	150	189
2nd Subsequent Year (2015-16)	150	189

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	0.00	0.00
b.	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2013-14)
 - 1st Subsequent Year (2014-15)
 - 2nd Subsequent Year (2015-16)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2013-14)	2,107,523.00	2,015,313.00
1st Subsequent Year (2014-15)	2,168,628.00	2,057,468.00
2nd Subsequent Year (2015-16)	2,219,514.00	2,091,835.00

- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2013-14)
 - 1st Subsequent Year (2014-15)
 - 2nd Subsequent Year (2015-16)

Current Year (2013-14)	2,107,523.00	2,015,313.00
1st Subsequent Year (2014-15)	2,168,628.00	2,057,468.00
2nd Subsequent Year (2015-16)	2,219,514.00	2,091,835.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	547.2	557.6	557.6	557.6

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes	Yes

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Total cost of salary settlement	488,655	493,542	498,477
% change in salary schedule from prior year or	1.0%		

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Total cost of salary settlement	740,312	751,417	762,688
% change in salary schedule from prior year (may enter text, such as "Reopener")	1.5%		

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<input type="text"/>	<input type="text"/>	<input type="text"/>

7. Amount included for any tentative salary schedule increases

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

No	<input type="text"/>	<input type="text"/>
----	----------------------	----------------------

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	352.5	356.4	356.4	356.4

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
 If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:

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

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

5. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	159,274	160,867	162,475
% change in salary schedule from prior year or	1.0%		

Multiyear Agreement

Total cost of salary settlement	241,300	244,919	248,593
% change in salary schedule from prior year (may enter text, such as "Reopener")	1.5%		

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

- Are any new costs negotiated since budget adoption for prior year settlements included in the Interim?
If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--	--	--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
 If Yes or n/a, complete number of FTEs, then skip to S9.
 If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	45.0	48.0	48.0	48.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, complete question 2.
 If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes	Yes
included above in cert & class	included above in cert & class	included above in cert & class	included above in cert & class

Negotiations Not Settled

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
4. 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 interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- 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)

End of School District First Interim Criteria and Standards Review

2013-14 Form CI ~ Interim Certification

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2013 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Robyn Adams Telephone: 619-668-5700 ext 6430
Title: Director Fiscal Services E-mail: robyn.adams@lmsvsd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Cash Flow – Cash Flow Report as of October 31, 2013

Form MYP1 ~ General Fund Multi-Year Projections

Assumptions ~ 1st Interim Multi-Year Projection Assumptions
for 2013-14, 2014-15, and 2015-16

	Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th
71 9500-9599 Payables	\$ 1,720,627	\$ (630,708)	\$ (941,801)	\$ 664	\$ (21,904)	\$ -	\$ -	\$ -	\$ (66,878)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,790,427)
72 9650-9659 Deferred Revenues	81,068	-	(81,068)	-	-	-	-	-	-	-	-	-	-	-	(81,068)
73 9500-9659 Change in Current Liabilities	\$ 1,801,695	\$ (630,708)	\$ (1,022,869)	\$ 664	\$ (21,904)	\$ -	\$ -	\$ -	\$ (66,878)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,801,695)
74 Multiple Other Activity															
75 Audit Adjustments															
76 8793 Other Restatements															
77 8795 Expense Suspense		(640,327)	641,168	(881)	(0)										(0)
78 8899 Revenue Suspense		8,826,996	(8,826,996)	(0)	(0)										(0)
79 9910 Payroll Suspense		538,918	184,781	97,912	(354,432)										475,170
80 Treasury Reconciling Items			(3,643)	3,643											
81 Multiple Total Other Activity	\$ 8,723,688	\$ (7,994,660)	\$ 100,694	\$ -	\$ (364,432)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475,170
82 Ending Balance WITHOUT Borrowing	\$ 10,883,183	\$ 1,739,248	\$ 816,433	\$ 2,135,437	\$ (628,154)	\$ (1,472,025)	\$ (626,105)	\$ 6,712,377	\$ 6,465,664	\$ 4,390,655	\$ 5,390,602	\$ 6,611,315	\$ 1,290,412	\$ (2,902,466)	\$ 6,014,312
83 Multiple Borrowing Activity															
84 9640 TRAN / TIF Principal Amounts	\$ 9,575,648	\$ 6,490,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000	\$ -	\$ -	\$ 9,990,000
85 8680 TRAN / TIF Premium		60,979													60,979
86 5800 TRAN / TIF Insurance Cost & Interest		(21,542)							(75,717)						(97,259)
87 9135 & 9640 TRAN / TIF Repayment		(9,287,653)	(288,095)						(6,480,000)						(16,065,648)
88 9600-9619 Temporary Loans / Due To	138,121				(141,828)										(141,828)
89 8629-8648 Other Liabilities (Excluding TRANA)															
90 Multiple Total Borrowing Activity	\$ 9,715,769	\$ (2,785,116)	\$ (288,095)	\$ -	\$ (141,828)	\$ -	\$ -	\$ -	\$ (6,555,717)	\$ -	\$ -	\$ 3,500,000	\$ -	\$ -	\$ (6,265,757)
91 Ending Cash Balance	\$ 6,869,431	\$ 8,694,902	\$ 7,483,991	\$ 8,802,994	\$ 5,899,575	\$ 5,063,703	\$ 6,000,823	\$ 13,238,105	\$ 6,425,566	\$ 4,390,657	\$ 5,340,614	\$ 10,071,325	\$ 4,750,433	\$ 557,565	\$ 657,566

Multi-Year Projections Summary Report
La Mesa-Spring Valley Elementary 1st Interim 2013-14

DESCRIPTION	OBJECT CODE	FY 2013-14			FY 2014-15			FY 2015-16		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A	Beginning Balance as of July 1	\$9,361,048	\$1,522,135	\$10,883,183	\$5,391,795	(\$0)	\$5,391,795	\$3,083,163	(\$0)	\$3,083,163
B	Revenues									
1	Revenue Limit Sources	72,714,788	404,274	73,119,062	77,226,251	404,274	77,630,525	80,968,192	404,274	81,372,466
2	Federal Revenues	92,049	6,064,915	6,156,964	92,049	5,700,275	5,792,324	92,049	5,700,275	5,792,324
3	Other State Revenues	1,793,468	3,704,946	5,498,414	1,769,844	1,233,008	3,002,852	1,749,613	1,228,191	2,977,803
4	Other Local Revenues	503,370	6,836,252	7,339,622	508,513	6,836,252	7,344,765	514,232	6,836,252	7,350,484
5	Total Revenues	75,103,675	17,010,387	92,114,062	79,596,657	14,173,809	93,770,466	83,324,085	14,168,992	97,493,077
	Beginning Balance & Revenue (A+B)	\$84,464,723	\$18,532,522	\$102,997,245	\$84,988,453	\$14,173,809	\$99,162,261	\$86,407,248	\$14,168,992	\$100,576,240
C	Expenditures									
1	Certificated Salaries	98,797,899	9,560,042	108,357,941	99,991,590	9,301,940	109,293,530	108,357,941	9,301,940	117,659,881
2	Classified Salaries	10,432,578	5,133,384	15,565,962	10,729,138	5,274,648	16,003,786	10,878,370	5,340,832	16,219,202
3	Employee Benefits	13,652,746	4,658,166	18,310,912	14,323,866	4,787,030	19,110,896	14,937,791	4,995,041	19,932,832
4	Books & supplies	3,114,764	3,223,361	6,338,125	3,142,252	1,854,785	4,997,037	3,220,809	1,669,145	4,889,954
5	Services, Other Operating Exp	4,127,654	4,383,390	8,511,044	4,237,784	1,874,775	6,112,559	4,360,243	1,917,912	6,278,155
6	Capital Outlay	343,942	5,690	349,632	909,278	5,821	915,099	613,481	5,966	619,447
7	Other Outgo - exclude Direct Sup.	0	0	0	0	0	0	0	0	0
8	Debt Service	342,077	0	342,077	342,077	0	342,077	342,077	0	342,077
9	Direct Support/Indirect Costs	(520,148)	274,875	(245,273)	(532,111)	281,197	(250,914)	(545,414)	288,227	(257,187)
10	CSR Reduction (for info only)	0	0	0	0	0	0	0	0	0
11	Projected Budget Reduction	0	0	0	(480,000)	0	(480,000)	(600,000)	0	(600,000)
12	Total Expenditures:	\$70,271,512	\$27,238,908	\$97,510,420	\$72,603,874	\$23,380,196	\$95,984,070	\$73,702,063	\$23,651,571	\$97,353,633
D	Interfund Xfers/Other Sources									
1	Transfers In	33,253	0	33,253	33,253	0	33,253	33,253	0	33,253
2	Transfers Out	128,282	0	128,282	128,282	0	128,282	128,282	0	128,282
3	Sources	0	0	0	0	0	0	0	0	0
4	Uses	0	0	0	0	0	0	0	0	0
5	Contributions	(870,637)	870,637	0	(9,206,387)	9,206,387	0	(9,482,579)	9,482,579	0
E	Net Increase (Decrease) In Fund Balance	(\$3,969,253)	(\$1,522,134)	(\$5,491,387)	(\$2,308,633)	(\$0)	(\$2,308,632)	(\$44,415)	(\$0)	(\$44,416)
F	Ending Balance	\$5,391,795	\$1,522,134	\$6,913,929	\$3,083,163	(\$0)	\$3,083,163	\$3,127,578	(\$0)	\$3,127,578
1	Revolving Cash	43,650	0	43,650	43,650	0	43,650	43,650	0	43,650
2	Other Reserves	145,642	0	145,642	145,642	0	145,642	145,642	0	145,642
3	Restricted	0	(0)	(0)	(0)	(0)	(0)	0	0	0
4	Stabilization Arrangements	0	0	0	0	0	0	0	0	0
5	Other Commitments	0	0	0	0	0	0	0	0	0
6	Assigned - Other Assignments	1,950,882	0	1,950,882	0	0	0	0	0	0
7	Reserve for Economic Uncertainties	2,929,161	0	2,929,161	2,893,371	0	2,893,371	2,924,457	0	2,924,457
8	Unassigned/Unappropriated Amount	322,960	0	322,960	10,500	0	10,500	13,829	0	13,829
G	Components of Ending Fund Balance Total	\$5,391,795	(\$0)	\$5,391,795	\$3,083,163	(\$0)	\$3,083,163	\$3,127,578	(\$0)	\$3,127,578
	% Calculated Reserve or \$50,000 (greater of the two)									
	Reserve Percentage Level for this district:	3.00%								
	FY 2013-14 ADA Input Sheet (District):	11,488.40								
	FY 2014-15 Unappropriated Amount is:	Positive								
	FY 2015-16 Unappropriated Amount is:	Positive								

*NOTE: Negative number means reserve % not met compares amount in 9770 only.
 **NOTE: negative number means reserve % not met Compares amount in 9770 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,929,161.00		2,883,371.00		2,924,457.00
c. Unassigned/Unappropriated	9790	322,960.44		10,499.44		13,828.44
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,154,903.81		1,244,932.81		1,344,961.81
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		4,407,025.25		4,138,803.25		4,283,247.25
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.						
The District adopted a resolution which was a supplemental document to the 2013-14 adopted budget in June of 2013. The resolution details the budget reductions that we believed were necessary at that time. At the time the resolution was adopted it was unclear if the Local Control Funding Formula (LCFF) would be implemented in the 2013-14 school year. The State Aid funding calculation is significantly changed under the LCFF and is why there is such a difference in the required cuts.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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	72,714,788.00	6.20%	77,226,251.00	4.85%	80,968,192.00
2. Federal Revenues	8100-8299	92,049.00	0.00%	92,049.00	0.00%	92,049.00
3. Other State Revenues	8300-8599	1,793,468.00	-1.32%	1,769,844.00	-1.14%	1,749,613.00
4. Other Local Revenues	8600-8799	503,370.00	1.02%	508,513.00	1.12%	514,232.00
5. Other Financing Sources						
a. Transfers In	8900-8929	33,253.00	0.00%	33,253.00	0.00%	33,253.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(8,706,387.00)	5.74%	(9,206,387.00)	3.00%	(9,482,579.00)
6. Total (Sum lines A1 thru A5c)		66,430,541.00	6.01%	70,423,523.00	4.90%	73,874,760.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,797,899.00		39,931,590.00
b. Step & Column Adjustment				542,992.99		568,116.00
c. Cost-of-Living Adjustment				590,698.01		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,797,899.00	2.92%	39,931,590.00	1.42%	40,499,706.00
2. Classified Salaries						
a. Base Salaries				10,432,578.00		10,729,138.00
b. Step & Column Adjustment				137,724.00		144,232.00
c. Cost-of-Living Adjustment				158,836.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,432,578.00	2.84%	10,729,138.00	1.34%	10,873,370.00
3. Employee Benefits	3000-3999	13,632,746.00	5.07%	14,323,866.00	4.29%	14,937,791.00
4. Books and Supplies	4000-4999	3,114,764.00	0.88%	3,142,252.00	2.50%	3,220,809.00
5. Services and Other Operating Expenditures	5000-5999	4,127,654.00	2.67%	4,237,784.00	2.89%	4,360,243.00
6. Capital Outlay	6000-6999	343,942.00	164.37%	909,278.00	-32.53%	613,481.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	342,077.00	0.00%	342,077.00	0.00%	342,077.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(520,148.00)	2.30%	(532,111.00)	2.50%	(545,414.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	128,282.00	0.00%	128,282.00	0.00%	128,282.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(480,000.00)		(600,000.00)
11. Total (Sum lines B1 thru B10)		70,399,794.00	3.31%	72,732,156.00	1.51%	73,830,345.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,969,253.00)		(2,308,633.00)		44,415.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,361,048.44		5,391,795.44		3,083,162.44
2. Ending Fund Balance (Sum lines C and D1)		5,391,795.44		3,083,162.44		3,127,577.44
3. Components of Ending Fund Balance (Form 011)						
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	1,950,382.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,929,161.00		2,883,371.00		2,924,457.00
2. Unassigned/Unappropriated	9790	322,960.44		10,499.44		13,828.44
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,391,795.44		3,083,162.44		3,127,577.44

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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. LCFE/Revenue Limit Sources	8010-8099	404,274.00	0.00%	404,274.00	0.00%	404,274.00
2. Federal Revenues	8100-8299	6,064,915.00	-6.01%	5,700,275.00	0.00%	5,700,275.00
3. Other State Revenues	8300-8599	3,704,946.00	-66.72%	1,233,008.00	-0.39%	1,228,191.00
4. Other Local Revenues	8600-8799	6,836,252.00	0.00%	6,836,252.00	0.00%	6,836,252.00
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	8,706,387.00	5.74%	9,206,387.00	3.00%	9,482,579.00
6. Total (Sum lines A1 thru A5c)		25,716,774.00	-9.09%	23,380,196.00	1.16%	23,651,571.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,560,042.00		9,301,940.00
b. Step & Column Adjustment				143,400.63		132,507.10
c. Cost-of-Living Adjustment				145,551.64		0.00
d. Other Adjustments				(547,054.27)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,560,042.00	-2.70%	9,301,940.00	1.42%	9,434,447.10
2. Classified Salaries						
a. Base Salaries				5,133,384.00		5,274,648.00
b. Step & Column Adjustment				77,000.76		66,184.00
c. Cost-of-Living Adjustment				78,155.77		0.00
d. Other Adjustments				(13,892.53)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,133,384.00	2.75%	5,274,648.00	1.25%	5,340,832.00
3. Employee Benefits	3000-3999	4,658,166.00	2.77%	4,787,030.00	4.35%	4,995,041.00
4. Books and Supplies	4000-4999	3,223,361.00	-42.46%	1,854,785.00	-10.01%	1,669,145.00
5. Services and Other Operating Expenditures	5000-5999	4,383,390.00	-57.23%	1,874,775.00	2.30%	1,917,912.00
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	274,875.00	2.30%	281,197.00	2.50%	288,227.00
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)		27,238,908.00	-14.17%	23,380,196.00	1.16%	23,651,571.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,522,134.00)		0.00		0.90
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,522,134.61		0.61		0.61
2. Ending Fund Balance (Sum lines C and D1)		0.61		0.61		1.51
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1.28		0.61		1.51
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		0.61		0.61		1.51
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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.						
Adjustments were made to salary objects in 2014-15 for one time expenditures funded in 2013-14 using 2012-13 carryover.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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	73,119,062.00	6.17%	77,630,525.00	4.82%	81,372,466.00
2. Federal Revenues	8100-8299	6,156,964.00	-5.92%	5,792,324.00	0.00%	5,792,324.00
3. Other State Revenues	8300-8599	5,498,414.00	-45.39%	3,002,852.00	-0.83%	2,977,804.00
4. Other Local Revenues	8600-8799	7,339,622.00	0.07%	7,344,765.00	0.08%	7,350,484.00
5. Other Financing Sources						
a. Transfers In	8900-8929	33,253.00	0.00%	33,253.00	0.00%	33,253.00
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)		92,147,315.00	1.80%	93,803,719.00	3.97%	97,526,331.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				48,357,941.00		49,233,530.00
b. Step & Column Adjustment				686,393.62		700,623.10
c. Cost-of-Living Adjustment				736,249.65		0.00
d. Other Adjustments				(547,054.27)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,357,941.00	1.81%	49,233,530.00	1.42%	49,934,153.10
2. Classified Salaries						
a. Base Salaries				15,565,962.00		16,003,786.00
b. Step & Column Adjustment				214,724.76		210,416.00
c. Cost-of-Living Adjustment				236,991.77		0.00
d. Other Adjustments				(13,892.53)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,565,962.00	2.81%	16,003,786.00	1.31%	16,214,202.00
3. Employee Benefits	3000-3999	18,290,912.00	4.48%	19,110,896.00	4.30%	19,932,832.00
4. Books and Supplies	4000-4999	6,338,125.00	-21.16%	4,997,037.00	-2.14%	4,889,954.00
5. Services and Other Operating Expenditures	5000-5999	8,511,044.00	-28.18%	6,112,559.00	2.71%	6,278,155.00
6. Capital Outlay	6000-6999	349,632.00	161.73%	915,099.00	-32.31%	619,447.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	342,077.00	0.00%	342,077.00	0.00%	342,077.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(245,273.00)	2.30%	(250,914.00)	2.50%	(257,187.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	128,282.00	0.00%	128,282.00	0.00%	128,282.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(480,000.00)		(600,000.00)
11. Total (Sum lines B1 thru B10)		97,638,702.00	-1.56%	96,112,352.00	1.42%	97,481,915.10
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,491,387.00)		(2,308,633.00)		44,415.90
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,883,183.05		5,391,796.05		3,083,163.05
2. Ending Fund Balance (Sum lines C and D1)		5,391,796.05		3,083,163.05		3,127,578.95
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	189,292.00		189,292.00		189,292.00
b. Restricted	9740	1.28		0.61		1.51
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	1,950,382.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,929,161.00		2,883,371.00		2,924,457.00
2. Unassigned/Unappropriated	9790	322,959.77		10,499.44		13,828.44
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,391,796.05		3,083,163.05		3,127,578.95

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,929,161.00		2,883,371.00		2,924,457.00
c. Unassigned/Unappropriated	9790	322,960.44		10,499.44		13,828.44
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	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	1,154,903.81		1,244,932.81		1,344,961.81
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		4,407,024.58		4,138,803.25		4,283,247.25
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.51%		4.31%		4.39%
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):						
<hr/>						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		11,486.15		11,325.58		11,325.58
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		97,638,702.00		96,112,352.00		97,481,915.10
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)		97,638,702.00		96,112,352.00		97,481,915.10
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,929,161.06		2,883,370.56		2,924,457.45
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,929,161.06		2,883,370.56		2,924,457.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Multi-Year Projection Assumptions Sheet
1st Interim 2013-14

La Mesa-Spring Valley Elementary

DESCRIPTION	Data in shaded areas are provided by SDCOE (for information only)			
	SDCOE Assumptions	FY 2013-14 (Base Year)	FY 2014-15 (Project YR 1)	FY 2015-16 (Project YR 2)
COLA - (SSC Dartboard)		1.57%	1.80%	2.30%
COLA - (DOF)		1.57%	1.87%	1.99%
Funded COLA - (Categorical)		0.00%	0.00%	0.00%
Gap Funding - (DOF)		11.78%	16.49%	18.69%
California Consumer Price Index - (SSC Dartboard)		2.00%	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%
Projected Budget Reduction	Unrestricted		-480,000.00	-600,000.00
	Restricted		\$ -	\$ -
State Aid 8011 (enter from BASC LCFF Calc.)	(District Input)	\$ 40,495,301	\$ 45,006,764	\$ 48,748,705
EPA 8012 (enter from BASC LCFF Calc.)	(District Input)	\$ 10,774,349	\$ 10,774,349	\$ 10,774,349
Average Daily Attendance (ADA) Projections	(District Input)	11,488.40	11,327.83	11,327.83
	% Change		-1.42%	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%	1.50%	0.00%
Certificated Increases	(District Input)	0.00%	1.50%	0.00%
Classified Increases	(District Input)	0.00%	1.50%	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	7.50%	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	7.50%	8.00%	8.00%
OPEB Active Employee Costs (% increase)	3751-3752	7.50%	8.00%	8.00%
PERS Reduction	3801-3802	1.603%	1.603%	1.603%
Other Employee Benefits (include early retirement incentive)	3900-3902	(District Input)	0.00%	0.00%
FY 2013-14 General Fund Beginning Balances (District Input)		Unrestricted	Restricted	Combined
		\$ 9,361,048	\$ 1,522,135	\$ 10,883,183
(+/-) Audit Adjustment (District Input)		\$ -	\$ -	\$ -
Net Beginning Balance		\$ 9,361,048	\$ 1,522,135	\$ 10,883,183

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

La Mesa-Spring Valley School District

2013-14 FIRST INTERIM 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 LEA's are funded at no less than they received in 2012-13. 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 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)
 - DOF currently estimates 2014-15 COLA at 1.87% and 2015-16 COLA at 1.99%
 3. **Unduplicated Percentages**
 - Certified through an LEA's CALPADS data each fall (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
- 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 (November 2013) County Assessor information.
- ADA is calculated using the declining enrollment formula (the greater of current or prior year ADA). Fiscal year 2013-14 uses the 2012-13 actual Period 2 ADA of 11,514.93, which is a decline from the 2011-12 actual P2 of 402.62.
- California Consumer Price Index (CPI) is projected using the School Services of California Dartboard forecast: 2.00% for 2013-14, 2.30% for 2014-15, and 2.50% for 2015-16.

La Mesa-Spring Valley School District

2013-14 FIRST INTERIM MULTI-YEAR PROJECTION

ASSUMPTIONS

- Lottery revenue for 2013-14, 2014-15 and 2015-16 is projected at \$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, and 2015-16.
- Salary step-and-column is projected using a 1.50% increase for 2014-15 and 2015-16 for Certificated and Classified object codes. Certificated and Classified Supervisors and Administrators are projected using a 1.0% increase for 2014-15 and 2015-16.
- Health and Welfare benefits are projected using an 8.0% increase for 2014-15 and 2015-16 for all active employees and retirees. Current year budgets will be adjusted at the second interim revision after changes from open enrollment are posted to the payroll system. This adjustment is expected to be reported to the Board in March 2014. It is anticipated there will be adjustments reported at second interim due to the changes in health and welfare benefit plans, which are effective January 1, 2014.

La Mesa-Spring Valley School District

2013-14 FIRST INTERIM MULTI-YEAR PROJECTION

ASSUMPTIONS

REVENUE ASSUMPTIONS

REVENUE LIMIT/LCFF SOURCES

- Projections for state aid have been calculated using the DOF LCFF calculator and is based upon the best information that is currently available and includes provisions in the 2013-14 adopted state budget. The District 2013-14 adopted budget was revised (45-day revision) and approved by the Board on August 6, 2013. This report includes changes made since that time. The total changes to Revenue Limit/LCFF Sources resulted in an increase of \$2,277,052. The majority of this change is due to the accounting of Transportation and Targeted Instructional Improvement Block Grant funding (Approximately \$1.9M). These funds were previously reported in the State Revenues and are now funded in the State Aid portion of the LCFF.

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 and 2015-16 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 an increase of \$343,816.

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 and 2015-16 are based on state budget information provided by School Services of California as well as the San Diego County Office of Education. Mandated cost funds were adjusted for the receipt of the block grant funding of \$322,306. The Common Core funding of approximately \$2,414,000 was added to the budget as an unused grant from 2012-13. As mentioned above, the Transportation and Targeted Instructional Improvement Block Grant (Approximately \$1.9M) was moved from State Revenues to Revenue Limit/LCFF sources. The total increase to State Revenues is \$616,963.

LOCAL AND OTHER REVENUES

- Projections for 2013-14 use 2012-13 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 \$72,136.

CONTRIBUTIONS – SPECIAL EDUCATION, AND RESTRICTED MAINTENANCE

- For 2013-14 the Special Education encroachment is estimated at \$6,826,128. The contribution increased by \$1.7M 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 \$1,786,662. Encroachment is a result of expenditures exceeding revenues received for a restricted program. These excess expenditures are covered by the general fund.

La Mesa-Spring Valley School District

2013-14 FIRST INTERIM 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 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.
- 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.
- Health and welfare benefit projections for 2013-14 have been adjusted to actual calculations in the payroll system; however, until open enrollment changes are posted to the payroll system, it is difficult to project what changes might occur. These budgets will be adjusted at the second interim revision period that ends on January 31, 2014 and will reflect actual 2013-14 expenditures.
- 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 2012-13 to the San Diego County JPA. The total cost is \$499,649.