

La Mesa-Spring Valley School District

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

Memorandum

Date: 3/4/14

To: Board of Education

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

Subject: 2013-14 Second 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 Second Interim Report.

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

- Local Control Funding Formula Calculation – Calculation used for the 2013-14 to 2016-17 Local Control Funding Formula projection
- Budget Revision Detail – Report of revisions to our current year (2013-14) budget since the last budget was approved in December 2013 (the 2013-14 First Interim 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 January 31, 2014. 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 January 31, 2014, 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 January 31, 2014 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 (\$4,200,231) 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 Second Interim Local Control Funding Formula Projection

LCFF Calculator Universal Assumptions
La Mesa-Spring Valley

2/26/14

	2012-13	2013-14	2014-15	2015-16	2016-17
Annual COLA <i>(prefilled as calculated by the Department of Finance, DOF)</i>	1.57%	0.86%	2.12%	2.30%	2.30%
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>	11.78%	28.05%	33.95%	21.67%	21.67%
Statewide 90th percentile rate	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
Base Grants <i>(calculated)</i>					
Grades K-3	\$ 6,952	\$ 7,012	\$ 7,161	\$ 7,326	\$ 7,326
Grades 4-6	\$ 7,056	\$ 7,117	\$ 7,268	\$ 7,435	\$ 7,435
Grades 7-8	\$ 7,266	\$ 7,328	\$ 7,483	\$ 7,655	\$ 7,655
Grades 9-12	\$ 8,419	\$ 8,491	\$ 8,671	\$ 8,870	\$ 8,870
Grade Span Adjustment <i>(calculated)</i>					
Grades K-3	\$ 723	\$ 729	\$ 745	\$ 762	\$ 762
Grades 9-12	\$ 219	\$ 221	\$ 225	\$ 231	\$ 231
Supplemental Grant	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant	50.00%	50.00%	50.00%	50.00%	50.00%
EPA Entitlement as % of statewide adjusted Revenue Limit	21.39%	17.92%	17.92%	17.92%	17.92%

LCFF Calculator Universal Assumptions
La Mesa-Spring Valley - 2013-14 2ND INTERIM

2/26/14

Summary of Funding					
	2013-14	2014-15	2015-16	2016-17	
Target	\$ 101,027,843	\$ 101,884,505	\$ 101,719,811	\$ 104,016,663	
Floor	69,461,799	73,180,279	79,720,524	87,189,282	
CY Gap Funding	3,718,480	8,051,535	7,468,758	3,646,494	
ERT	-	-	-	-	
Minimum State Aid	-	-	-	-	
Total Phase-In Entitlement	\$ 73,180,279	\$ 81,231,814	\$ 87,189,282	\$ 90,835,776	

Components of LCFF By Object Code					
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 24,880,562	\$ 41,269,054	\$ 49,320,589	\$ 55,503,455	\$ 59,149,949
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	11,056,885	-	-	-	-
8012 - EPA	12,864,609	10,466,087	10,466,087	10,240,689	10,240,689
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes net of in-lieu	22,400,741	21,445,138	21,445,138	21,445,138	21,445,138
8096 - Charter's In-Lieu Taxes	-	-	-	-	-
TOTAL FUNDING	\$ 71,202,797	\$ 73,180,279	\$ 81,231,814	\$ 87,189,282	\$ 90,835,776
Excess Taxes	\$ -	\$ 0	\$ (0)	\$ 0	\$ 0
EPA in excess to LCFF Funding	\$ -	\$ (0)	\$ 0	\$ (0)	\$ (0)

Minimum Proportionality Percentage (MPP):					
Summary Supplemental & Concentration Grant					
	2013-14	2014-15	2015-16	2016-17	
Estimated Total LCFF Funding	73,180,279	\$ 81,231,814	\$ 87,189,282	\$ 90,835,776	
Estimated Base Grant	N/A	\$ 74,065,057	\$ 79,056,839	\$ 81,427,834	
Estimated Total of Supplemental and Concentration Grants	N/A	\$ 5,269,490	\$ 8,132,443	\$ 9,407,942	
Proportional Increase or Improvement in Services	N/A	7.11%	10.29%	11.55%	
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	\$ 5,269,490	\$ 8,132,443	\$ 9,407,942	
Current year Minimum Proportionality Percentage (MPP)		7.11%	10.29%	11.55%	

2012-13 STATE FUNDING INCORPORATED INTO LCFF IN 2013-14

District Name populates with CDS code

La Mesa-Spring Valley

District

Enter Date:

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2012-13 REVENUE LIMIT DATA

Source: CDE 2012-13 P1 Exhibit (Update at P2, Annual, R1, R2 & R3)

Line	CDE Exhibit	School District	P2 Certification	Adjustments	12-13 RL DATA
A-1	Sch District Revenue Limit	Base Revenue Limit per ADA	6,422.05	-	6,422.05
A-2	Sch District Revenue Limit	Meals/BTSA Add-on per ADA (AB851)	8.62	-	8.62
A-3	Sch District Revenue Limit	Revenue Limit ADA	11,916.19	(0.93)	11,915.26
A-21	Sch District ADA	Charter School Block Grant Offset ADA	-	-	-
B-5	Sch District Revenue Limit	Special Revenue Limit Adjustments	-	-	-
B-6	Sch District Revenue Limit	Miscellaneous Revenue Limit Adjustments	-	-	-
B-7	Sch District Revenue Limit	All Charter District Revenue Limit Adjustment	-	-	-
B-8	Sch District Revenue Limit	Class Size Penalty Adjustment	-	-	-
B-9	Sch District Revenue Limit	Center for Advance Research and Technology	-	-	-
C-1	Sch District Revenue Limit	RL Subject to the Deficits	76,629,086	(5,981)	76,623,105
D-1	Sch District Revenue Limit	Unemployment Insurance	729,640	9,986	739,626
D-2	Sch District Revenue Limit	Longer Day/Year Penalty	-	-	-
D-3	Sch District Revenue Limit	Excess ROC/P Reserves Adjustment	-	-	-
D-4	Sch District Revenue Limit	PERS Adjustment	166,755	(15,484)	151,321
D-5	Sch District Revenue Limit	SFUSD PERS Adjustment	-	-	-
D-6	Sch District Revenue Limit	PERS Safety Adjustment	-	-	-
E-1	Sch District Revenue Limit	Total Revenue Limit	60,125,141	20,771	60,145,912
E-2	Sch District Revenue Limit	Local Revenue	22,026,349	374,392	22,400,741
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	-	-	-
Necessary Small Schools					
B-7	Sch District RL Calculations	Necessary Small School Add-on Amount	8.62	-	8.62
D-3	Sch District ADA	Funded NSS ADA	-	-	-
B-3	Sch District Revenue Limit	Allowance for Necessary Small School	-	-	-
Charter School All Types					
A-1	Charter Categorical Block Grant Funding - all types	Total Charter School ADA	-	-	-
Charter School - COE, EHS & SBC					
A-13	Charter Block Grant	Total General Purpose Entitlement	-	-	-
B-5 EHS	Charter Block Grant	Adjusted Total	-	-	-
B-3 COE		In Lieu of Property Taxes	-	-	-
Charter School - Unified					
D-1	Charter Block Grant	Total General Purpose Entitlement	-	-	-
E-5	Charter Block Grant	Adjusted Total In Lieu of Property Taxes	-	-	-

State Aid for Revenue Limit/Charter General Purpose Block Grant

37,745,171

2012-13 STATE FUNDING INCORPORATED INTO LCFF IN 2013-14

District Name populates with CDS code

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Floor Funding per ADA

	District	Charter
Base Revenue Limit per ADA	6,422.05	
Meals/BTSA Add-on per ADA	8.62	
Total (before deficit)	6,430.67	
Floor BRL rate per ADA	4,998.43	
Charter Gen. Purpose		-
12-13 Charter ADA		-
Floor Charter GP rate per ADA		-
12-13 Other RL items (UI, PERS adj, Special PERS adj., Special Adj, Misc. Adj, etc.)	588,305	
12-13 ADA (includes NSS, excludes Charter BG offset)	11,915.26	
Floor Other BRL per ADA	49.37	

Minimum State Aid Funding per ADA

	District	Charter
12-13 Revenue Limit ADA excluding NSS ADA and Charter School Block Grant Offset ADA	11,915.26	
12-13 Base Revenue Limit per ADA including AB851 adjustments	6,431	
Subtotal	76,623,105	
12-13 Other RL Items subject to deficit	-	
Subtotal * Deficit	59,557,607	
12-13 Other RL Items not subject to deficit (UI, PERS adj., etc.)	588,305	
Total 12-13 RL / Charter Gen. Purpose	60,145,912	-
12-13 Total ADA (Revenue Limit and NSS, excluding Charter School Block Grant Offset ADA for districts)	11,915.26	-
Minimum State Aid Funding per ADA	5,047.81	-

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

12-13 Undeficitated RL / Charter Gen.Purpose	77,211,410	-
12-13 ADA	11,915.26	-
12-13 Undeficitated rate per ADA	6,480.04	-
X 13-14 COLA	1.0157	
X 1.94% COLA for 14-15 thru 20-21	1.143964124	
ERT General Purpose Funding / ADA	7,529.32	-

BASIC AID DISTRICTS FAIR SHARE CALCULATION

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

2012-13 STATE FUNDING INCORPORATED INTO LCFF IN 2013-14

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CATEGORICAL FUNDING REPEALED WITH LCFF

PCA	Fund	Title	2012-13 Award	Before Sec 12.42 Reduction
2013-14 State Budget Formula				
24390	6110-144-0001	Administrator Training Program	26,672	33,273
23434	6110-156-0001	Adult Education	-	-
23900	6110-240-0001	Advanced Placement Int Bac	-	-
24807	6110-265-0001	Arts & Music Block Grant	175,095	218,432
		Bilingual Teacher Training & Reader Services for the Blind & Teacher Peer Review		
23786	6110-193-0001		57,849	72,167
	6360-101-0001	BTSA		-
24120	6110-242-0001	CA Assoc Student Councils	-	-
24732	6110-204-0001	CA High School Exit Exam	-	-
24000	6110-198-0001	CaSAFE	-	-
24918	6110-227-0001	CBET	78,052	97,370
24856	6110-267-0001	Certificated Staff Mentoring	-	-
23721	6110-211-0001(1)	Charter School Categorical BG	-	-
24994	6110-211-0001(2)	Charter School In-Lieu of EIA	-	-
24879	6110-268-0001	Child Oral Health Assessments	9,260	11,552
24122	6110-208-0001	Civic Education	-	-
23498	6110-232-0001	Class Size Reduction (9th grade)	-	-
23141	6110-190-0001	Community Day Schools	22,910	28,580
10127	<i>Added at May Revise</i>	CDS Mandatorily Expelled	-	-
23695	6110-188-0001	Deferred Maintenance	469,850	586,140
	6110-188-0001 EH	Deferred Maintenance - Extreme Hardship	-	-
23654	6110-128-0001	Economic Impact Aid	1,662,768	1,662,768
23975	6110-181-0001	Educational Tech CTAP	-	-
23856	6110-124-0001	Gifted & Talented	93,617	116,788
23366	6110-111-0001(1)	Home to School Transportation	957,667	1,194,694
23123	6110-111-0001(2)	Sm District Bus Replacement	-	-
24418	6110-189-0001	Inst Materials Block Grant	720,458	898,775
	6110-682-0001	K-3CSR 12-13	2,880,990	2,880,990
24389	6110-137-0001	Math & Reading Prof Development	91,190	113,760
24042	6110-195-0001	Natl Board Certification Incentive	3,355	4,185
25154	6110-212-0001	New Charter Categorical BG	-	-
24806	6110-260-0001	PE Teacher Incentive Grants	264,162	329,543
24716	6110-245-0001	Prof Development BG	598,824	747,036
24715	6110-243-0001	Pupil Retention BG	3,432	4,281
	6110-105-0001	Regional Occupational Programs	-	-
24718	6110-247-0001	Sch & Library Improvement BG	1,197,859	1,494,335
	6110-248-0001	Sch Safety Consolidated Competitive	-	-
23718	6110-228-0001	School Safety Block Grant	58,928	73,513
24456	6110-104-0001	Supplemental Instruction	434,868	542,500
24805, 250	6110-108-0001	Supplemental Sch Counseling	188,806	235,536
24717	6110-246-0001	Targeted Instructional Improvement	939,600	1,172,156
24713	6110-244-0001	Teacher Credentialing BG	120,673	150,540
23151	6110-209-0001	Teacher Dismissal Apportionment		-
MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS				
Total Categorical Program Funding incorporated into LCFF			11,056,885	
Total Categorical Program Funding before Section 12.42 reduction				12,668,914
Categorical funding per ADA incorporated into ERT				1,063.25
TOTAL STATE AID			48,802,056	
TOTAL ENTITLEMENT IN 2012-13 (RL/BG + CATEGORICALS LESS FAIR SHARE)			71,202,797	
TOTAL 2012-13 ENTITLEMENT PER ADA			5,976	

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

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	2013-14	2014-15	2015-16	2016-17
COLA	1.57%	0.86%	2.12%	2.30%
GAP Funding rate	11.78%	28.05%	33.95%	21.67%
Estimated Property Taxes	21,445,138	21,445,138	21,445,138	21,445,138
Less In-Lieu transfer	-	-	-	-
Total Local Revenue	21,445,138	21,445,138	21,445,138	21,445,138
Statewide 90th percentile rate	14,500	14,500	14,500	14,500

ENROLLMENT AND UNDUPLICATED COUNT

	Enrollment	Unduplicated Count	Unduplicated %
2013-14	12,103	7,506	62.02% 1 yr average
2014-15	11,874	7,364	62.02% 2 yr average
2015-16	11,874	7,364	62.02% 3 yr average
2016-17	11,874	7,364	62.02% 3 yr rolling avg
2017-18	11,874	7,364	62.02% 3 yr rolling avg

AVERAGE DAILY ATTENDANCE (ADA)

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

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

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	2016-17
Grades K-3		5,219.68	5,463.92	5,220.31	5,220.31	5,220.31
Grades 4-6	P-2	3,569.58	3,724.19	3,741.64	3,741.64	3,741.64
Grades 7-8	(Annual for SDC	2,348.39	2,382.26	2,359.24	2,359.24	2,359.24
Grades 9-12	ext. year)					
Ungraded (enter here OR in spans above)		373.29				

NPS, NPS-LCI, CDS:

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

COE operated (Community School, Special Ed):

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

TOTAL 11,570.37 11,321.19 11,321.19 11,321.19

CHARTER SHIFT ADA

PY P-2 ADA of pupils in charter CY/non-charter PY:	2013-14	2014-15	2015-16	2016-17
Grades K-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
Ungraded (enter here OR in spans above)				

PY P-2 ADA of pupils in non-charter CY/charter PY:

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

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

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

La Mesa-Spring Valley

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LCFF ADA

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

		2013-14					
Grade Span	2012-13 P2	2013-14 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total	
Grades K-3	5,219.68	5,463.92	-	-	-	5,463.92	
Grades 4-6	3,569.58	3,724.19	-	-	-	3,724.19	
Grades 7-8	2,348.39	2,382.26	-	-	-	2,382.26	
Grades 9-12	-	-	-	-	-	-	
Ungr.Charter Shift	-	-	-	-	-	-	
Ungraded	373.29	-	-	-	-	-	
SUBTOTAL	11,510.94	11,570.37					
		59.43					
Declining or Increasing ADA		Increase					
Ungraded CY funded		-					
NSS		-					
TOTAL ADA	11,510.94	11,570.37	-	-	-	11,570.37	
		2014-15					
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total	
Grades K-3	5,463.92	5,220.31	-	-	-	5,463.92	
Grades 4-6	3,724.19	3,741.64	-	-	-	3,724.19	
Grades 7-8	2,382.26	2,359.24	-	-	-	2,382.26	
Grades 9-12	-	-	-	-	-	-	
Ungr.Charter Shift	-	-	-	-	-	-	
Ungraded	-	-	-	-	-	-	
SUBTOTAL	11,570.37	11,321.19					
		(249.18)					
Declining or Increasing ADA		Decline					
Ungraded CY funded		-					
NSS		-					
TOTAL ADA	11,570.37	11,321.19	-	-	-	11,570.37	
		2015-16					
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total	
Grades K-3	5,220.31	5,220.31	-	-	-	5,220.31	
Grades 4-6	3,741.64	3,741.64	-	-	-	3,741.64	
Grades 7-8	2,359.24	2,359.24	-	-	-	2,359.24	
Grades 9-12	-	-	-	-	-	-	
Ungr.Charter Shift	-	-	-	-	-	-	
Ungraded	-	-	-	-	-	-	
SUBTOTAL	11,321.19	11,321.19					
Declining or Increasing ADA		No Change					
Ungraded CY funded		-					
NSS		-					
TOTAL ADA	11,321.19	11,321.19	-	-	-	11,321.19	

**School District Data Elements required to calculate the LCFF
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Grade Span			2016-17			Total
	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	
Grades K-3	5,220.31	5,220.31	-	-	-	5,220.31
Grades 4-6	3,741.64	3,741.64	-	-	-	3,741.64
Grades 7-8	2,359.24	2,359.24	-	-	-	2,359.24
Grades 9-12	-	-	-	-	-	-
Ungr.Charter Shift	-	-	-	-	-	-
Ungraded	-	-	-	-	-	-
SUBTOTAL	11,321.19	11,321.19				
Declining or Increasing ADA		No Change				
Ungraded CY funded						
NSS						
TOTAL ADA	11,321.19	11,321.19	-	-	-	11,321.19

PROPOSITION 30 - EPA

EPA Entitlement as % of statewide adjusted Revenue Limit	21.39%	17.92%	17.92%	17.92%	17.92%
CALCULATE APPLICATION OF EPA					
	2012-13	2013-14	2014-15	2015-16	2016-17
Adjusted Total Revenue Limit	60,145,912	58,404,914	58,404,914	57,147,103	57,147,103
CY Adjusted NSS Allowance		-	-	-	-
Total	60,145,912	58,404,914	58,404,914	57,147,103	57,147,103
Less Property Taxes/In-Lieu	22,400,741	21,445,138	21,445,138	21,445,138	21,445,138
Gross State Aid for Purposes of EPA	37,745,171	36,959,776	36,959,776	35,701,965	35,701,965
EPA Entitlement					
Proportionate Share*	12,864,609	10,466,087	10,466,087	10,240,689	10,240,689
Min EPA \$200/ADA	2,383,052	2,314,074	2,314,074	2,264,238	2,264,238
EPA Allocation	12,864,609	10,466,087	10,466,087	10,240,689	10,240,689
Application of EPA					
Phase-In Entitlement	60,145,912	73,180,279	81,231,814	87,189,282	90,835,776
Less Property Taxes/In-Lieu	22,400,741	21,445,138	21,445,138	21,445,138	21,445,138
Gross State Aid	37,745,171	51,735,141	59,786,676	65,744,144	69,390,638
Less EPA Allocation	12,864,609	10,466,087	10,466,087	10,240,689	10,240,689
Net State Aid	24,880,562	41,269,054	49,320,589	55,503,455	59,149,949
Minimum State Aid					
Adjusted Total Revenue Limit	60,145,912	58,405,029	58,405,029	57,147,216	57,147,216
2012-13 Deficited NSS Allowance	-	-	-	-	-
Less Property Taxes/In-Lieu	22,400,741	21,445,138	21,445,138	21,445,138	21,445,138
Less EPA Allocation	12,864,609	10,466,087	10,466,087	10,240,689	10,240,689
Revenue Limit Minimum State Aid	24,880,562	26,493,804	26,493,804	25,461,389	25,461,389
Categorical Minimum State Aid	11,056,885	11,056,885	11,056,885	11,056,885	11,056,885
Minimum State Aid Guarantee	35,937,447	37,550,689	37,550,689	36,518,274	36,518,274
LCFF State Aid					
LCFF State Aid	35,937,447	41,269,054	49,320,589	55,503,455	59,149,949
EPA in Excess to LCFF Funding	-	-	0	-	-

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

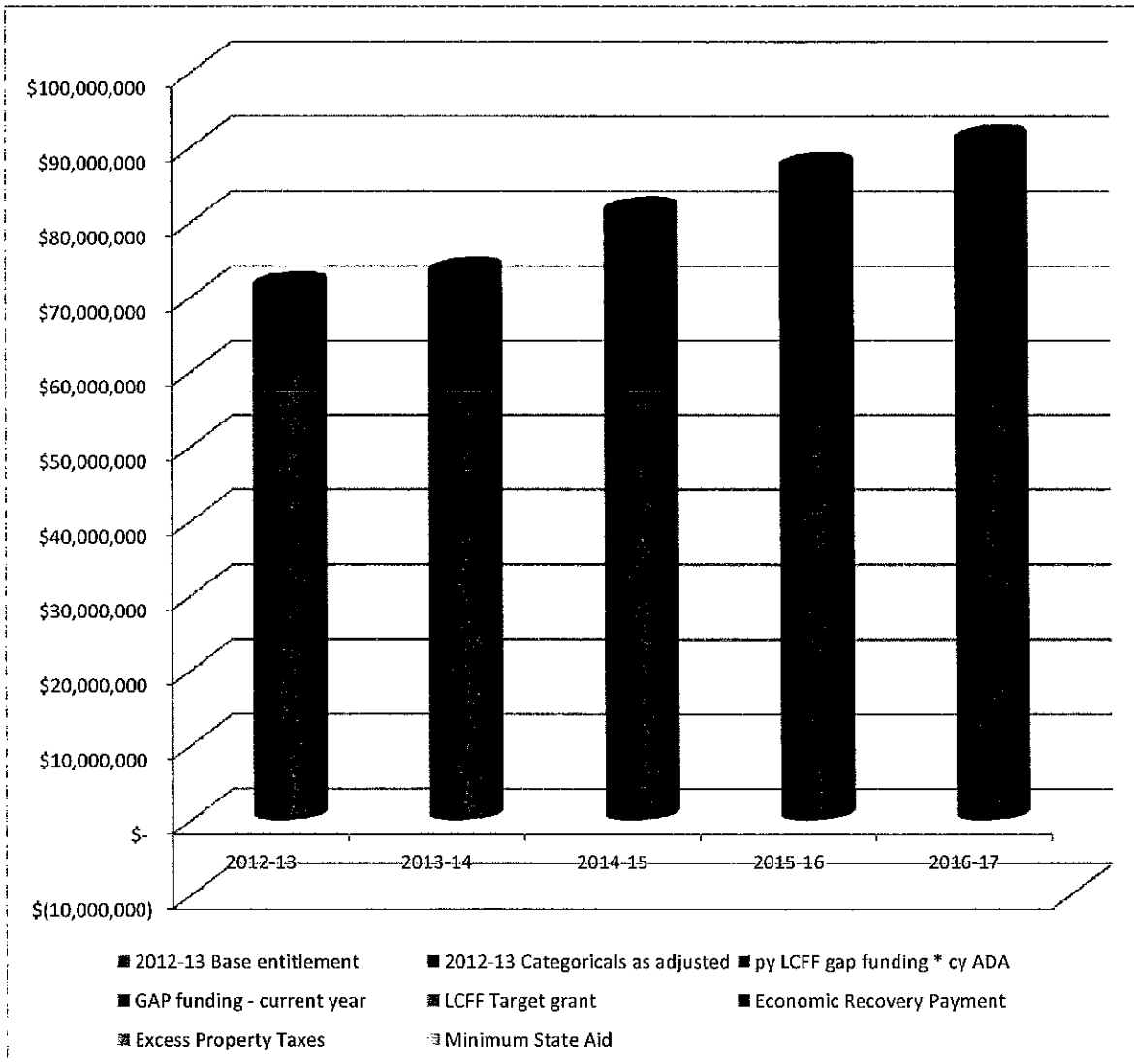
LOCAL CONTROL FUNDING FORMULA									
CALCULATE LCFF TARGET									
Unduplicated as % of Enrollment	ADA	Base	Gr Spn	Supp	62.02%	COIA	62.02%	TARGET	15.70%
Grades K-3	5,465.92	6,952	723	952	289	48,607,052	289	48,607,052	2013-14
Grades 4-6	3,724.19	7,056	875	248	30,460,150	875	30,460,150	2013-14	
Grades 7-8	2,382.26	7,286	901	255	20,063,954	901	20,063,954	2013-14	
Grades 9-12	6,413	219	1,071	303	-	-	-	2013-14	
Subtract NSS	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-
TOTAL BASE	11,570.37	8,572,558	3,950,414	10,606,724	3,000,869	95,130,576	3,000,869	95,130,576	2013-14
Targeted Instructional Improvement									
Transportation	-	-	-	-	-	989,600	-	989,600	2020/21
Transportation	-	-	-	-	-	957,667	-	957,667	2020/21
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	11,570.37	8,572,558	3,950,414	10,606,724	3,000,869	99,890,238	3,000,869	99,890,238	2013-14
CALCULATE ECONOMIC RECOVERY TARGET									
Revenue Unit per ADA inflated to 2020/21	6,581.76	7,529.32	-	-	-	-	-	-	2020/21
Charter General Purpose BG/ADA inflated to 2020/21	1,069.25	1,069.25	-	-	-	-	-	-	2020/21
Charter Special Base per ADA	7,650.03	8,593.57	-	-	-	-	-	-	2020/21
Total Economic Recovery Target per ADA	14,500.00	14,500.00	-	-	-	-	-	-	2020/21
Statewide 90 th percentile rate	8,751.60	9,938.94	-	-	-	-	-	-	2020/21
2020-21 LCFF Target rate per ADA	-	-	-	-	-	-	-	-	-
ECONOMIC RECOVERY TARGET PER ADA	-	-	-	-	-	-	-	-	-
ECONOMIC RECOVERY TARGET 2013-14 ADA	-	-	-	-	-	-	-	-	-
ECONOMIC RECOVERY TARGET PAYMENT	-	-	-	-	-	-	-	-	-
CALCULATE LCFF FLOOR									
Current year Funded ADA times Base per ADA	12-13 Rate	13-14 ADA	-	-	-	-	-	-	13-14
Current year Funded ADA times Other RL per ADA	4,998.43	11,570.37	-	-	-	-	-	-	13-14
Necessary Small School Allowance at 12-13 rates	49.37	11,570.37	-	-	-	-	-	-	13-14
2012-13 Categoricals	-	-	-	-	-	-	-	-	-
2012-13 Charter Categoricals & Supplementals BG/12-13 ADA * c/ ADA	-	-	-	-	-	-	-	-	-
Less Fair Share Reduction	-	-	-	-	-	-	-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * c/ ADA	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	11,570.37	11,570.37	-	-	-	57,833,655	11,570.37	57,833,655	2013/14
LCFF Entitlement before Minimum State Aid provision	-	-	-	-	-	57,129	-	57,129	2013/14
LCFF Entitlement before Minimum State Aid provision	-	-	-	-	-	11,056,885	-	11,056,885	2013/14
LCFF Entitlement before Minimum State Aid provision	-	-	-	-	-	3,718,480	-	3,718,480	2013/14
LCFF Entitlement before Minimum State Aid provision	-	-	-	-	-	73,180,279	-	73,180,279	2013/14
LOCAL CONTROL FUNDING FORMULA TARGET	11,570.37	11,570.37	-	-	-	73,180,279	11,570.37	73,180,279	2013/14
LOCAL CONTROL FUNDING FORMULA FLOOR	11,570.37	11,570.37	-	-	-	57,833,655	11,570.37	57,833,655	2013/14
Difference or Gap (LCFF Target less LCFF Floor, if positive)	-	-	-	-	-	15,346,624	-	15,346,624	2013/14
LCFF Entitlement before Minimum State Aid provision	-	-	-	-	-	11,056,885	-	11,056,885	2013/14
LCFF Entitlement before Minimum State Aid provision	-	-	-	-	-	3,718,480	-	3,718,480	2013/14
LCFF Entitlement before Minimum State Aid provision	-	-	-	-	-	73,180,279	-	73,180,279	2013/14
LOCAL CONTROL FUNDING FORMULA TARGET	11,570.37	11,570.37	-	-	-	73,180,279	11,570.37	73,180,279	2013/14
LCFF Entitlement before Minimum State Aid provision	-	-	-	-	-	11,056,885	-	11,056,885	2013/14
LCFF Entitlement before Minimum State Aid provision	-	-	-	-	-	3,718,480	-	3,718,480	2013/14
LCFF Entitlement before Minimum State Aid provision	-	-	-	-	-	73,180,279	-	73,180,279	2013/14
LOCAL CONTROL FUNDING FORMULA TARGET	11,570.37	11,570.37	-	-	-	73,180,279	11,570.37	73,180,279	2013/14

La Mesa-Spring Valley

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LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	\$ -	\$ 0	\$ (0)	\$ 0	\$ 0
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 3,718,480	\$ 8,051,535	\$ 7,468,758	\$ 3,646,494
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 3,718,480	\$ 11,516,536	\$ 18,985,294
2012-13 Categoricals as adjusted	\$ 11,056,885	\$ 11,056,885	\$ 11,056,885	\$ 11,056,885	\$ 11,056,885
2012-13 Base entitlement	\$ 60,145,912	\$ 58,404,914	\$ 58,404,914	\$ 57,147,103	\$ 57,147,103
Total General Purpose Funding	\$ 71,202,797	\$ 73,180,279	\$ 81,231,814	\$ 87,189,282	\$ 90,835,776
Calculator tab: Recap total LCFF	\$ 71,202,797	\$ 73,180,279	\$ 81,231,814	\$ 87,189,282	\$ 90,835,776
Proof	TRUE	TRUE	TRUE	TRUE	TRUE
P2 ADA	11,915.26	11,570.37	11,321.19	11,321.19	11,321.19

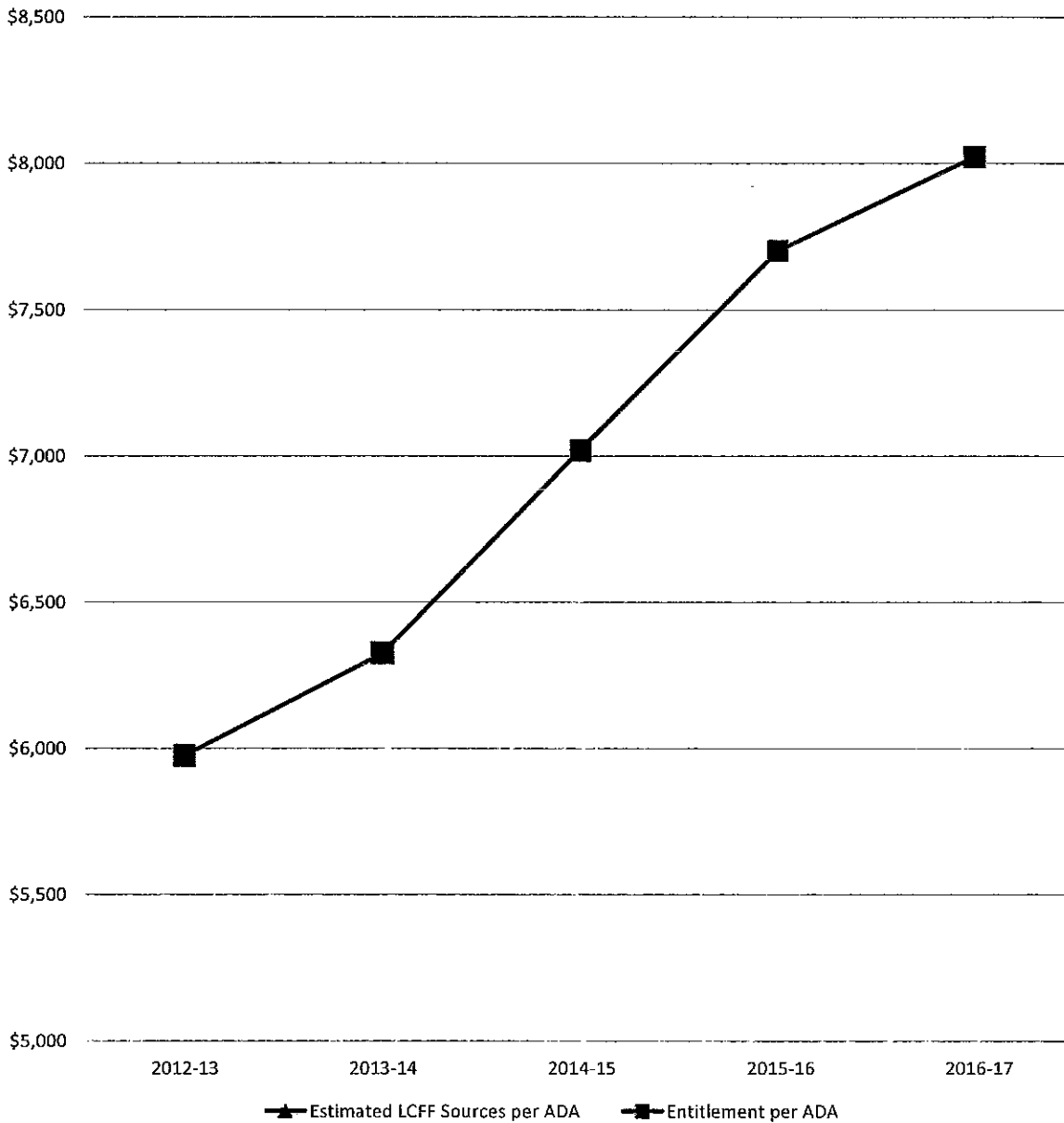


LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

LOCAL CONTROL FUNDING FORMULA

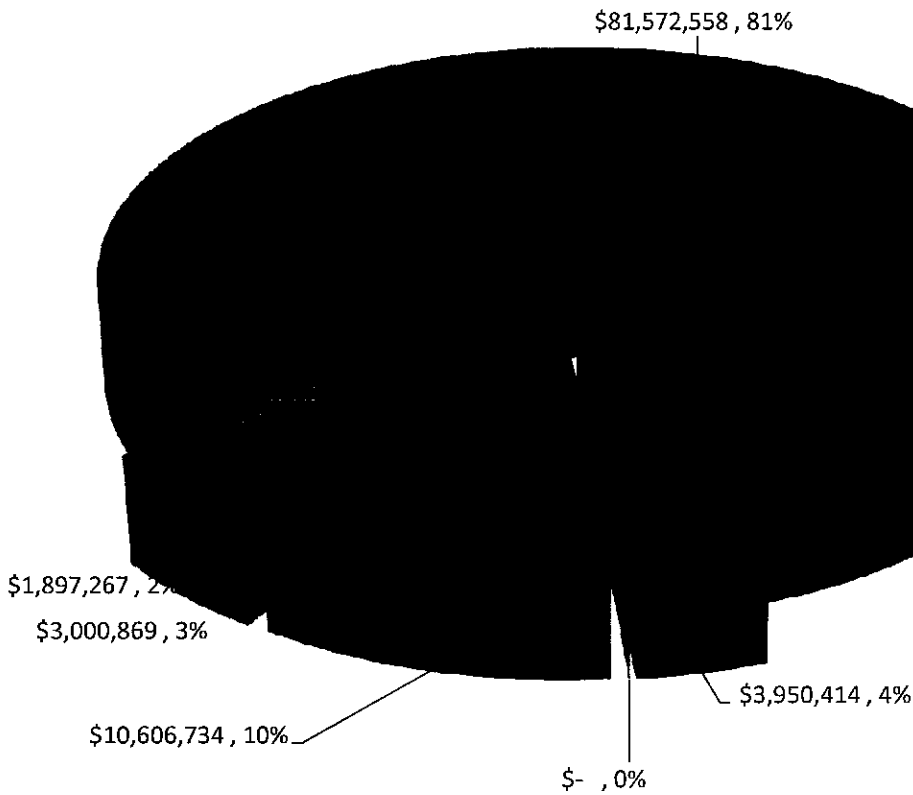
LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17
ADA	11,915.26	11,570.37	11,570.37	11,321.19	11,321.19
Estimated LCFF Sources per ADA	\$ 5,975.77	\$ 6,324.80	\$ 7,020.68	\$ 7,701.42	\$ 8,023.52
Net Change per ADA		\$ 349.03	\$ 695.88	\$ 680.75	\$ 322.09
Net Percent Change		5.84%	11.00%	9.70%	4.18%
Estimated LCFF Entitlement per ADA	\$ 5,975.77	\$ 6,324.80	\$ 7,020.68	\$ 7,701.42	\$ 8,023.52
Net Change per ADA		\$ 349.03	\$ 695.88	\$ 680.75	\$ 322.09
Net Percent Change		5.84%	11.00%	9.70%	4.18%



Components of LCFF Target Entitlement

Base Grant	\$	81,572,558
K-3 Grade Span Adjustment	\$	3,950,414
9-12 Grade Span Adjustment	\$	-
Supplemental Grant	\$	10,606,734
Concentration Grant	\$	3,000,869
Add-ons (TIIBG & Transportation)	\$	1,897,267
Total	\$	101,027,842



- Base Grant
- K-3 Grade Span Adjustment
- 9-12 Grade Span Adjustment
- Supplemental Grant
- Concentration Grant
- Add-ons (TIIBG & Transportation)

La Mesa-Spring Valley

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LOCAL CONTROL FUNDING FORMULA

Summary of Funding

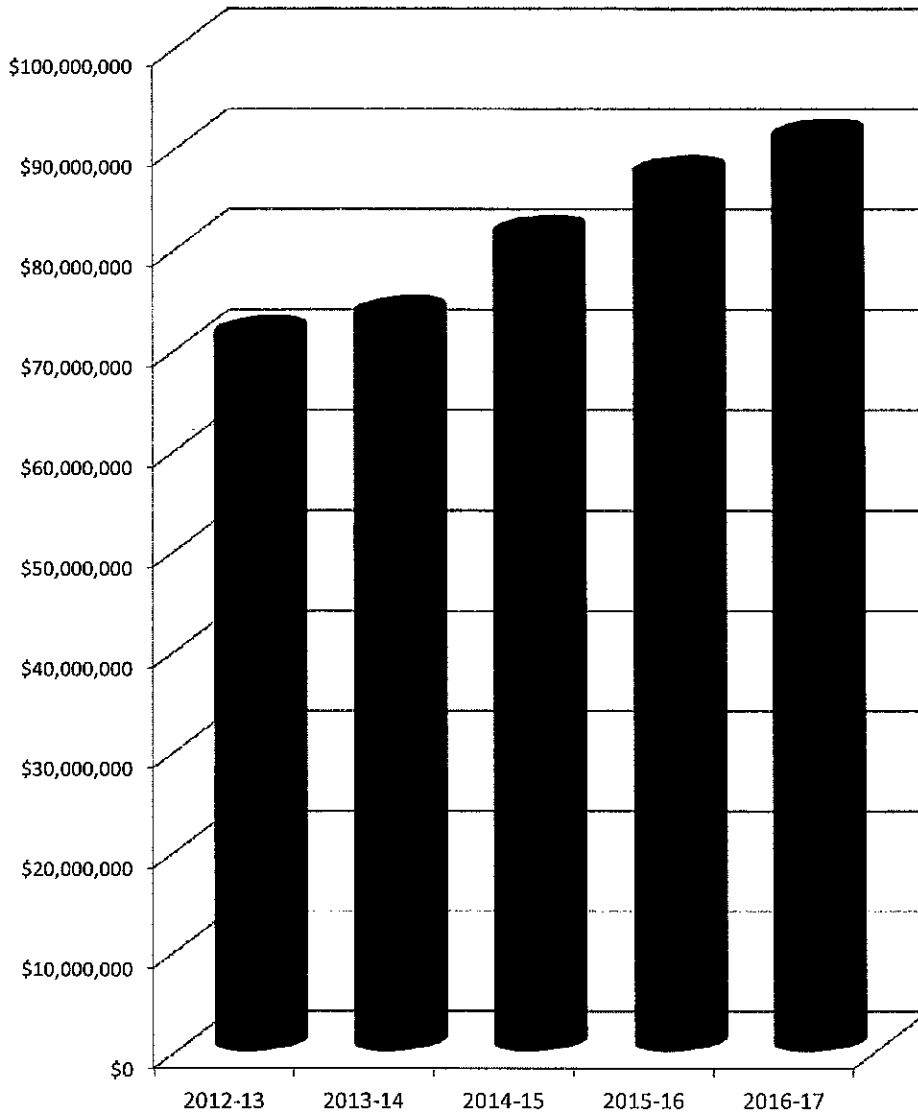
	2013-14	2014-15	2015-16	2016-17
Target	\$ 101,027,843	\$ 101,884,505	\$ 101,719,811	\$ 104,016,663
Floor	69,461,799	73,180,279	79,720,524	87,189,282
CY Gap Funding	3,718,480	8,051,535	7,468,758	3,646,494
ERT	-	-	-	-
Minimum State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 73,180,279	\$ 81,231,814	\$ 87,189,282	\$ 90,835,776

Components of LCFF By Object Code

	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 24,880,562	\$ 41,269,054	\$ 49,320,589	\$ 55,503,455	\$ 59,149,949
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	11,056,885	-	-	-	-
8012 - EPA	12,864,609	10,466,087	10,466,087	10,240,689	10,240,689
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes net of in-lieu	22,400,741	21,445,138	21,445,138	21,445,138	21,445,138
8096 - Charter's In-Lieu Taxes	-	-	-	-	-
TOTAL FUNDING	\$ 71,202,797	\$ 73,180,279	\$ 81,231,814	\$ 87,189,282	\$ 90,835,776
<i>Excess Taxes</i>	\$ -	\$ 0	\$ (0)	\$ 0	\$ 0

LOCAL CONTROL FUNDING FORMULA

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



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

LCFF Entitlement	\$	71,202,797	\$	73,180,279	\$	81,231,814	\$	87,189,282	\$	90,835,776
Excess Taxes		-		0		(0)		0		0
Minimum EPA		-		-		0		-		-
Proof Total all Sources	\$	71,202,797	\$	73,180,279	\$	81,231,814	\$	87,189,282	\$	90,835,776
		TRUE		TRUE		TRUE		TRUE		TRUE

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

	2013-14	2014-15	2015-16**	2016-17**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		13,728,772	13,702,341	14,018,454
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		1,971,604	5,269,490	8,132,443
Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	1,971,603 TRUE			
3. Difference (1) less (2)		11,757,168	8,432,851	5,886,011
4. Increase in Estimated Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>		3,297,886	2,862,953	1,275,499
<i>GAP funding rate</i>		28.05%	33.95%	21.67%
5. Estimated Supplemental and Concentration Grant Funding (2) plus (4) (unless (3)<0 then (1))		5,269,490	8,132,443	9,407,942
6. Base Funding <i>LCFF Phase-In Entitlement less (5)</i>		74,065,057	79,056,839	81,427,834
<i>LCFF Phase-In Entitlement</i>		81,231,814	87,189,282	90,835,776
7/8. Minimum Proportionality Percentage* (5) / (6)		7.11%	10.29%	11.55%

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

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 5,269,490	\$ 8,132,443	\$ 9,407,942
Current year Minimum Proportionality Percentage (MPP)	7.11%	10.29%	11.55%

2013-14 2nd Interim Budget Revision Detail & Comparison to
2013-14 45 Day Budget Revision Detail

2013-14 1ST INTERIM TO 2ND INTERIM COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2013-14 1ST INTERIM REVISION DEC 10, 2013		2013-14 2ND INTERIM REVISION MARCH 4, 2014		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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Imprvmt & Library Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Dev. Math & Reading	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
California Clean Energy Funds	\$ -	\$ -	\$ -	\$ 550,133	\$ -	\$ 550,133
Special Education Mental Health - Non AB61	\$ -	\$ 63,243	\$ -	\$ 63,243	\$ -	\$ -
Special Education Mental Health - Non AB61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Infant Discretionary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workability (formerly Resr 3405)	\$ -	\$ 15,462	\$ -	\$ 15,462	\$ -	\$ -
Spec Ed Low Incidence Entitlement (former)	\$ -	\$ 2,793	\$ -	\$ 2,793	\$ -	\$ -
Spec Ed Personnel Staff Dev (formerly Resr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Common Core Standards (CCSS)	\$ -	\$ 2,414,000	\$ -	\$ 2,425,619	\$ -	\$ 11,619
Total Other State Revenue	\$ 1,793,468	\$ 3,704,946	\$ 1,793,468	\$ 4,266,698	\$ 6,060,166	\$ 561,732
OTHER LOCAL REVENUES						
Sale of Equipment (county auction)	\$ 1,125	\$ -	\$ 1,125	\$ -	\$ -	\$ -
Miscellaneous Fees	\$ 4,038	\$ -	\$ 4,038	\$ -	\$ -	\$ -
Leases and Rentals (INCL SVE CC)	\$ 198,742	\$ -	\$ 227,437	\$ -	\$ 28,695	\$ -
Interest - General Fund	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Interest - TRANS	\$ 60,979	\$ -	\$ 60,979	\$ -	\$ -	\$ -
Other Fees & Contracts	\$ 4,868	\$ -	\$ 5,094	\$ -	\$ 226	\$ -
Other Local (2% COBRA admin, misc fees,	\$ 36,300	\$ -	\$ 36,300	\$ -	\$ -	\$ -
Donations (revenue recognized when recd)	\$ 106,443	\$ -	\$ 190,533	\$ -	\$ 84,090	\$ -
Mini-Grants (revenue recognized when recd)	\$ -	\$ -	\$ 3,510	\$ -	\$ 3,510	\$ -
Other Local Revenue (revenue recognized r	\$ 14,442	\$ -	\$ 28,489	\$ -	\$ 14,047	\$ -
Reimb Local Funds	\$ 1,433	\$ -	\$ 2,056	\$ -	\$ 623	\$ -
Community Redevelopment	\$ -	\$ -	\$ -	\$ 18,962	\$ -	\$ 18,962
Transportation Fees From Individuals (bus t	\$ 20,000	\$ -	\$ 21,464	\$ -	\$ 1,464	\$ -
Transportation HTS / LEA billing	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Transportation Misc billing	\$ 10,000	\$ -	\$ 13,426	\$ -	\$ 3,426	\$ -
Spec Ed Apport Transfer East County SELP	\$ -	\$ 5,534,514	\$ -	\$ 5,534,514	\$ -	\$ -
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	\$ 503,370	\$ 6,836,252	\$ 639,451	\$ 6,855,214	\$ 7,484,665	\$ 155,043
Total Revenue	\$ 75,103,675	\$ 17,910,387	\$ 75,887,968	\$ 17,558,077	\$ 93,243,045	\$ 1,128,983

**2013-14 1ST INTERIM TO 2ND INTERIM COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2013-14 1ST INTERIM REVISION DEC 16, 2013		2013-14 2ND INTERIM REVISION MARCH 4, 2014		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
EXPENDITURES						
1000 - CERTIFICATED SALARIES						
1100 - Certificated Teacher Salaries	\$ 33,245,216	\$ 6,019,517	\$ 33,436,672	\$ 6,147,667	\$ 191,456	\$ 128,170
1200 - Certificated Pupil Support Salaries	\$ 1,427,458	\$ 2,840,578	\$ 1,372,055	\$ 2,862,941	\$ (55,403)	\$ 22,363
1300 - Certificated Suprv. and Admin. Salaries	\$ 3,163,236	\$ 359,803	\$ 3,195,753	\$ 359,950	\$ 32,517	\$ 147
1900 - Other Certificated Salaries	\$ 961,989	\$ 340,144	\$ 1,053,228	\$ 337,073	\$ 91,239	\$ (3,071)
Total Certificated Salaries	\$ 38,797,899	\$ 9,560,042	\$ 39,057,708	\$ 9,707,681	\$ 259,809	\$ 147,609
2000 - CLASSIFIED SALARIES						
Instructional Aides Salaries	\$ 144,913	\$ 2,497,697	\$ 155,676	\$ 2,517,677	\$ 10,763	\$ 19,980
Classified Support Salaries	\$ 4,226,078	\$ 1,354,374	\$ 4,227,740	\$ 1,347,131	\$ 1,662	\$ (7,243)
Classified Suprv and Admin Salary	\$ 845,039	\$ 141,944	\$ 845,470	\$ 144,857	\$ 431	\$ 2,913
Clerical and Office Salaries	\$ 4,403,754	\$ 337,513	\$ 4,422,182	\$ 336,591	\$ 18,428	\$ (922)
Other Classified Salaries	\$ 812,794	\$ 801,856	\$ 825,922	\$ 799,323	\$ 13,128	\$ (2,533)
Total Classified Salaries	\$ 10,432,576	\$ 5,133,364	\$ 10,476,990	\$ 5,145,579	\$ 44,412	\$ 12,165
3000 - EMPLOYEE BENEFITS						
State Teacher Retirement	\$ 3,163,955	\$ 793,684	\$ 3,217,660	\$ 814,101	\$ 53,705	\$ 20,417
Public Employees Retirement	\$ 1,211,295	\$ 603,183	\$ 1,217,110	\$ 601,524	\$ 5,815	\$ (1,659)
OASDI/Medicare/Alternative	\$ 1,306,834	\$ 535,989	\$ 1,326,591	\$ 545,894	\$ 19,757	\$ 9,845
Health & Welfare Benefits	\$ 4,843,321	\$ 2,001,114	\$ 5,030,140	\$ 2,020,297	\$ 186,819	\$ 19,183
State Unemployment Insurance	\$ 25,528	\$ 8,105	\$ 27,849	\$ 8,221	\$ 2,321	\$ 116
Workers Compensation	\$ 1,154,335	\$ 361,329	\$ 1,170,200	\$ 366,690	\$ 15,865	\$ 5,351
Retiree Benefits	\$ 952,510	\$ 9,209	\$ 1,044,276	\$ 8,708	\$ 91,766	\$ (501)
Public Emp. Retirement Reduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Benefits	\$ 974,968	\$ 345,553	\$ 977,266	\$ 344,673	\$ 2,298	\$ (850)
Total Employee Benefits	\$ 13,632,746	\$ 4,659,166	\$ 14,011,092	\$ 4,710,038	\$ 378,346	\$ 51,872
4000 - BOOKS AND SUPPLIES						
Textbooks	\$ 291,668	\$ 402,590	\$ 259,668	\$ 402,590	\$ (32,000)	\$ -
Books Other than Textbooks	\$ 9,515	\$ 55,296	\$ 14,758	\$ 63,458	\$ 5,243	\$ 8,222
Materials and Supplies	\$ 2,232,758	\$ 2,088,509	\$ 1,990,308	\$ 1,744,444	\$ (242,450)	\$ (344,065)
Non-Capitalized Equipment	\$ 580,823	\$ 677,026	\$ 822,569	\$ 787,242	\$ 241,746	\$ 110,216
Total Books and Supplies	\$ 3,114,764	\$ 3,223,381	\$ 3,087,303	\$ 2,997,734	\$ (27,461)	\$ (225,627)
5000 - SERVICES, OTHER EXPENSES						
Travel and Conferences	\$ 110,534	\$ 218,012	\$ 118,072	\$ 167,693	\$ 7,538	\$ (50,419)
Dues and Memberships	\$ 20,615	\$ -	\$ 20,615	\$ -	\$ -	\$ -
Other Insurance - Property and Liability	\$ 499,649	\$ -	\$ 499,649	\$ -	\$ -	\$ -
Utilities	\$ 2,500,658	\$ -	\$ 2,555,458	\$ -	\$ 54,800	\$ -
Rentals, Leases and Repairs	\$ 561,396	\$ 25,701	\$ 582,892	\$ 26,619	\$ 1,496	\$ 918
Transfer of Costs - Interfund	\$ (660,599)	\$ 149,270	\$ (666,127)	\$ 152,660	\$ (5,528)	\$ 3,390
Other Operating Expenses - Contracts	\$ 967,842	\$ 3,988,462	\$ 1,053,640	\$ 4,042,275	\$ 85,798	\$ 53,813
Communications	\$ 107,559	\$ 1,945	\$ 107,439	\$ 2,751	\$ (120)	\$ 806
Total Services, Other Expenses	\$ 4,127,554	\$ 4,383,990	\$ 4,271,638	\$ 4,391,998	\$ 143,984	\$ 8,508
5000's	\$ 4,127,554	\$ 4,383,990	\$ 4,271,638	\$ 4,391,998	\$ 143,984	\$ 8,508
4000's	\$ 3,114,764	\$ 3,223,381	\$ 3,087,303	\$ 2,997,734	\$ (27,461)	\$ (225,627)
3000's	\$ 13,632,746	\$ 4,659,166	\$ 14,011,092	\$ 4,710,038	\$ 378,346	\$ 51,872
2000's	\$ 10,432,576	\$ 5,133,364	\$ 10,476,990	\$ 5,145,579	\$ 44,412	\$ 12,165
1000's	\$ 38,797,899	\$ 9,560,042	\$ 39,057,708	\$ 9,707,681	\$ 259,809	\$ 147,609
Combined Variance						
Total	\$ 66,777,625	\$ 23,756,862	\$ 67,545,728	\$ 24,063,332	\$ 768,103	\$ (297,603)

**2013-14 1ST INTERIM TO 2ND INTERIM COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2013-14 1ST INTERIM REVISION DEC 16, 2013			2013-14 2ND INTERIM REVISION MARCH 4, 2014			Variance	
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted
6000 - CAPITAL OUTLAY								
Sites and Improvement of Sites	\$ 187,398	\$ 5,690		\$ 187,398	\$ 5,690		\$ -	\$ -
Building & Improvements	\$ -	\$ -		\$ -	\$ 550,133		\$ -	\$ 550,133
Equipment - New	\$ 10,283	\$ -		\$ 10,283	\$ -		\$ -	\$ -
Equipment - Replacement	\$ 146,261	\$ -		\$ 162,442	\$ -		\$ 16,181	\$ -
Total Capital Outlay	\$ 343,942	\$ 5,690	\$ 349,632	\$ 360,123	\$ 555,823	\$ 915,946	\$ 16,181	\$ 550,133
7000 - OTHER OUTGO								
Indirect Cost - CATEGORICAL FUNDS	\$ (274,875)	\$ 274,875		\$ (274,875)	\$ 274,875		\$ -	\$ -
Debt Service Pmts - RICOH EQUIP	\$ 4,273	\$ -		\$ 4,273	\$ -		\$ -	\$ -
Debt Service Pmts - BUS LEASE	\$ 337,804	\$ -		\$ 337,804	\$ -		\$ -	\$ -
Transfers of Indirect Interfund - CN & CDC	\$ (245,273)	\$ -		\$ (245,273)	\$ -		\$ -	\$ -
Total Other Outgo & Support	\$ (178,071)	\$ 274,875	\$ 96,804	\$ (178,071)	\$ 274,875	\$ 96,804	\$ -	\$ -
Total Expenditures	\$ 70,271,512	\$ 27,238,908	\$ 97,510,420	\$ 71,066,783	\$ 27,793,699	\$ 98,870,381	\$ 815,271	\$ 544,660
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURE	\$ 4,872,169	\$ (10,228,521)	\$ (5,356,352)	\$ 4,601,185	\$ (10,228,521)	\$ (5,627,336)	\$ (230,978)	\$ -
Other Financing Sources and Uses								
8000 - TRANSFERS IN								
Interfund xfr 17 - Opt-Out Wellness & Misc	\$ 33,253	\$ -		\$ 33,253	\$ -		\$ -	\$ -
Total Transfers In	\$ 33,253	\$ -	\$ 33,253	\$ 33,253	\$ -	\$ 33,253	\$ -	\$ -
7000 - TRANSFERS OUT								
Other Transfers Out - Option Out Transfer	\$ (128,282)	\$ -		\$ (128,282)	\$ -		\$ -	\$ -
Total Transfers Out	\$ (128,282)	\$ -	\$ (128,282)	\$ (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	\$ -		\$ (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	\$ (6,826,128)	\$ 6,826,128		\$ (6,826,128)	\$ 6,826,128		\$ -	\$ -
Restricted Maintenance Contribution	\$ (1,786,662)	\$ 1,786,662		\$ (1,786,662)	\$ 1,786,662		\$ -	\$ -
Total Contributions	\$ (8,705,387)	\$ 8,705,387	\$ -	\$ (8,705,387)	\$ 8,705,387	\$ -	\$ -	\$ -
Total Other Financing Sources and Uses	\$ (8,801,416)	\$ 8,706,387	\$ (95,029)	\$ (8,801,416)	\$ 8,706,387	\$ (95,029)	\$ -	\$ -

2013-14 1ST INTERIM TO 2ND INTERIM COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2013-14 1ST INTERIM REVISION DEC 10, 2013		2013-14 2ND INTERIM REVISION MARCH 4, 2014		Variance		
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Combined Variance
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (3,969,253)	\$ (1,522,134)	\$ (4,240,231)	\$ (1,522,135)	\$ (230,978)	\$ -	\$ (230,978)
BEGINNING FUND BALANCE	\$ 9,361,048	\$ 1,522,135	\$ 9,361,048	\$ 1,522,135	\$ 0	\$ 0	\$ (0)
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (3,969,253)	\$ (1,522,134)	\$ (4,240,231)	\$ (1,522,135)	\$ (230,978)	\$ -	\$ (230,978)
ENDING FUND BALANCE	\$ 5,391,795	\$ -	\$ 5,160,817	\$ (0)	\$ (230,978)	\$ (0)	\$ (230,978)
COMPONENTS OF ENDING FUND BALANCE							
<i>Non Spendable</i>							
Revolving Cash	\$ 43,650	\$ -	\$ 43,650	\$ -	\$ -	\$ -	\$ -
Stores	\$ 145,642	\$ -	\$ 145,642	\$ -	\$ (0)	\$ -	\$ (0)
<i>Assigned Balances</i>							
SDCOE MITI Project	\$ -	\$ -	\$ 266,667	\$ -	\$ 266,667	\$ -	\$ 266,667
One Time 1% Salary Restore Class	\$ -	\$ -	\$ 160,000	\$ -	\$ 160,000	\$ -	\$ 160,000
Vacation Balance @ June 30, 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Restricted Balances</i>							
Restricted Program Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Unassigned/Unappropriated</i>							
Economic Uncertainties	\$ 2,929,161	\$ -	\$ 2,969,959	\$ -	\$ 40,798	\$ -	\$ 40,798
Addl Board Reserve	\$ 1,950,382	\$ -	\$ 1,574,899	\$ -	\$ (375,483)	\$ -	\$ (375,483)
Undesignated/Unappropriated	\$ 322,960	\$ -	\$ -	\$ -	\$ (322,960)	\$ -	\$ (322,960)
TOTAL ENDING FUND BALANCE	\$ 5,391,795	\$ -	\$ 5,160,817	\$ -	\$ (230,978)	\$ -	\$ (230,978)

**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	73,180,279.00	40,302,066.56	73,180,279.00	0.00	0.0%
2) Federal Revenue		8100-8299	189,431.00	74,770.00	43,771.04	74,770.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,429,872.00	1,793,468.00	781,992.10	1,793,468.00	0.00	0.0%
4) Other Local Revenue		8600-8799	262,282.00	639,451.00	474,620.52	639,451.00	0.00	0.0%
5) TOTAL, REVENUES			68,930,100.00	75,687,968.00	41,602,450.22	75,687,968.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	38,175,741.00	39,057,708.00	22,492,229.19	39,057,708.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,403,595.00	10,476,990.00	5,874,747.39	10,476,990.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,135,326.00	14,011,092.00	7,708,121.03	14,011,092.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,303,518.00	3,087,303.00	1,542,536.13	3,087,303.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,035,556.00	4,271,638.00	2,559,994.84	4,271,638.00	0.00	0.0%
6) Capital Outlay		6000-6999	305,500.00	360,123.00	135,872.88	360,123.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	32,898.00	342,077.00	334,011.51	342,077.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(442,836.00)	(520,148.00)	(53,965.37)	(520,148.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			64,949,298.00	71,086,783.00	40,593,547.60	71,086,783.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,980,802.00	4,601,185.00	1,008,902.62	4,601,185.00		
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)	(4,200,231.00)	1,008,902.62	(4,200,231.00)		
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	5,160,817.44		5,160,817.44		
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	2,001,565.44		2,001,565.44		
1/3 SDCOE Payment for MITI People	0000	9780		266,667.00				
One Time Off Schedule 1% Restoration	0000	9780		160,000.00				
Additional Board Reserve	0000	9780		1,531,369.44				
Additional Board Reserve	1100	9780		43,529.00				
1/3 SDCOE Payment for MITI People	0000	9780				266,667.00		
One Time Off Schedule 1% Restoration	0000	9780				160,000.00		
Additional Reserve	0000	9780				1,531,369.44		
Additional Board Reserve	1100	9780				43,529.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,819,454.00	2,969,960.00		2,969,960.00		
Unassigned/Unappropriated Amount		9790	924,932.44	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	28,105,732.00	41,269,054.00	22,644,080.00	41,269,054.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	9,562,030.00	10,466,087.00	5,387,175.00	10,466,087.00	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	105,580.02	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	22,664,736.00	10,951,226.42	22,664,736.00	0.00	0.0%
Unsecured Roll Taxes		8042	761,418.00	804,418.00	795,034.48	804,418.00	0.00	0.0%
Prior Years' Taxes		8043	4,469.00	(14,252.00)	(14,251.71)	(14,252.00)	0.00	0.0%
Supplemental Taxes		8044	489,530.00	511,567.00	352,996.35	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	80,246.00	80,246.00	80,246.00	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	73,180,279.00	40,302,066.56	73,180,279.00	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	73,180,279.00	40,302,066.56	73,180,279.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	48,279.00	31,000.00	0.00	31,000.00	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	74,770.00	43,771.04	74,770.00	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	322,306.00	322,306.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,427,633.00	1,471,162.00	459,686.10	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	781,992.10	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	4,038.49	4,038.00	0.00	0.0%
Leases and Rentals		8650	172,266.00	227,437.00	146,661.98	227,437.00	0.00	0.0%
Interest		8660	49,516.00	100,979.00	75,555.70	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	497.83	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	26,558.00	25,656.53	26,558.00	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	274,314.00	221,084.99	274,314.00	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	639,451.00	474,620.52	639,451.00	0.00	0.0%
TOTAL, REVENUES			68,930,100.00	75,687,968.00	41,602,450.22	75,687,968.00	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	33,436,672.00	19,199,733.18	33,436,672.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,430,718.00	1,372,055.00	802,634.97	1,372,055.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,180,074.00	3,195,753.00	1,880,145.35	3,195,753.00	0.00	0.0%
Other Certificated Salaries		1900	223,467.00	1,053,228.00	609,715.69	1,053,228.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			38,175,741.00	39,057,708.00	22,492,229.19	39,057,708.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	140,188.00	155,676.00	86,790.68	155,676.00	0.00	0.0%
Classified Support Salaries		2200	2,521,078.00	4,227,740.00	2,393,039.60	4,227,740.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	644,002.00	845,470.00	494,150.11	845,470.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,351,624.00	4,422,182.00	2,515,192.02	4,422,182.00	0.00	0.0%
Other Classified Salaries		2900	746,703.00	825,922.00	385,574.98	825,922.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,403,595.00	10,476,990.00	5,874,747.39	10,476,990.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,153,963.00	3,217,660.00	1,829,794.74	3,217,660.00	0.00	0.0%
PERS		3201-3202	1,006,717.00	1,217,110.00	635,417.54	1,217,110.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,140,193.00	1,326,591.00	759,597.62	1,326,591.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,786,872.00	5,030,140.00	2,456,936.14	5,030,140.00	0.00	0.0%
Unemployment Insurance		3501-3502	23,419.00	27,849.00	17,800.63	27,849.00	0.00	0.0%
Workers' Compensation		3601-3602	1,177,412.00	1,170,200.00	658,962.07	1,170,200.00	0.00	0.0%
OPEB, Allocated		3701-3702	950,007.00	1,044,276.00	610,766.85	1,044,276.00	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	977,266.00	738,845.44	977,266.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,135,326.00	14,011,092.00	7,708,121.03	14,011,092.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	289,492.00	259,668.00	91,454.29	259,668.00	0.00	0.0%
Books and Other Reference Materials		4200	1,500.00	14,758.00	9,828.68	14,758.00	0.00	0.0%
Materials and Supplies		4300	784,923.00	1,990,308.00	771,595.43	1,990,308.00	0.00	0.0%
Noncapitalized Equipment		4400	227,603.00	822,569.00	669,657.73	822,569.00	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	3,087,303.00	1,542,536.13	3,087,303.00	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	98,779.00	118,072.00	57,036.59	118,072.00	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	427,901.71	499,649.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,417,699.00	2,555,458.00	1,326,430.35	2,555,458.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	560,480.00	582,892.00	317,755.23	582,892.00	0.00	0.0%
Transfers of Direct Costs		5710	28,317.00	(150,338.00)	(134,815.70)	(150,338.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(476,012.00)	(515,789.00)	(48,367.27)	(515,789.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	721,689.00	1,053,640.00	426,655.07	1,053,640.00	0.00	0.0%
Communications		5900	192,559.00	107,439.00	169,403.86	107,439.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,035,556.00	4,271,638.00	2,559,994.84	4,271,638.00	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	12,278.40	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	162,442.00	123,594.48	162,442.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			305,500.00	360,123.00	135,872.88	360,123.00	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						
ROG/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	1,620.30	4,273.00	0.00	0.0%
Other Debt Service - Principal		7439	27,500.00	337,804.00	332,391.21	337,804.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			32,898.00	342,077.00	334,011.51	342,077.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(197,563.00)	(274,875.00)	(53,965.37)	(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)	(53,965.37)	(520,148.00)	0.00	0.0%
TOTAL, EXPENDITURES			64,949,298.00	71,086,783.00	40,593,547.60	71,086,783.00	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	85,519.00	404,274.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,623,717.00	6,028,891.00	1,323,883.07	6,028,891.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,830,409.00	4,266,698.00	3,185,546.04	4,266,698.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,005,204.00	6,855,214.00	3,923,342.90	6,855,214.00	0.00	0.0%
5) TOTAL, REVENUES			19,681,570.00	17,555,077.00	8,518,291.01	17,555,077.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,471,731.00	9,707,651.00	5,576,397.61	9,707,651.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,991,812.00	5,145,579.00	2,956,344.86	5,145,579.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,742,499.00	4,710,038.00	2,410,125.83	4,710,038.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,720,982.00	2,997,734.00	523,858.46	2,997,734.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,526,973.00	4,391,898.00	845,703.31	4,391,898.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,030,000.00	555,823.00	5,690.00	555,823.00	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	53,965.37	274,875.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,994,713.00	27,783,598.00	12,372,085.44	27,783,598.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,313,143.00)	(10,228,521.00)	(3,853,794.43)	(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)	(3,853,794.43)	(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			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	85,519.00	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	85,519.00	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	547,576.00	71,859.00	547,576.00	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	23,492.00	0.00	23,492.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected California Dept of Education	3010	8290	1,897,889.00	2,224,955.00	868,253.44	2,224,955.00	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	544,868.00	232,356.01	544,868.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	27,948.00	30,609.00	7,652.00	30,609.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	251,322.00	263,103.00	84,442.63	263,103.00	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	59,319.99	378,799.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,623,717.00	6,028,891.00	1,323,883.07	6,028,891.00	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	474,449.00	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 Materie		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	3,057,250.00	2,653,902.00	3,057,250.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,830,409.00	4,266,698.00	3,185,546.04	4,266,698.00	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	18,962.00	18,962.78	18,962.00	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	814,463.12	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								
		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	3,089,917.00	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	6,855,214.00	3,923,342.90	6,855,214.00	0.00	0.0%
TOTAL, REVENUES			19,681,570.00	17,555,077.00	8,518,291.01	17,555,077.00	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	6,147,687.00	3,636,915.40	6,147,687.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,741,079.00	2,862,941.00	1,650,528.35	2,862,941.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	163,774.00	359,950.00	211,617.04	359,950.00	0.00	0.0%
Other Certificated Salaries		1900	486,550.00	337,073.00	77,336.82	337,073.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,471,731.00	9,707,651.00	5,576,397.61	9,707,651.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,561,101.00	2,517,677.00	1,452,036.28	2,517,677.00	0.00	0.0%
Classified Support Salaries		2200	2,934,195.00	1,347,131.00	785,936.34	1,347,131.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	333,408.00	144,857.00	83,840.47	144,857.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	323,873.00	336,591.00	183,705.87	336,591.00	0.00	0.0%
Other Classified Salaries		2900	839,235.00	799,323.00	450,823.90	799,323.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,991,812.00	5,145,579.00	2,956,344.86	5,145,579.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	788,707.00	814,101.00	454,093.60	814,101.00	0.00	0.0%
PERS		3201-3202	857,514.00	601,524.00	309,466.49	601,524.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	665,169.00	545,834.00	306,948.92	545,834.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,464,482.00	2,020,297.00	967,088.63	2,020,297.00	0.00	0.0%
Unemployment Insurance		3501-3502	8,583.00	8,221.00	4,666.91	8,221.00	0.00	0.0%
Workers' Compensation		3601-3602	430,462.00	366,680.00	199,273.25	366,680.00	0.00	0.0%
OPEB, Allocated		3701-3702	11,712.00	8,708.00	0.00	8,708.00	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	344,673.00	168,588.03	344,673.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,742,499.00	4,710,038.00	2,410,125.83	4,710,038.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	345,395.00	402,580.00	67,220.29	402,580.00	0.00	0.0%
Books and Other Reference Materials		4200	33,193.00	63,458.00	8,497.23	63,458.00	0.00	0.0%
Materials and Supplies		4300	2,318,669.00	1,744,444.00	237,616.72	1,744,444.00	0.00	0.0%
Noncapitalized Equipment		4400	23,725.00	787,242.00	210,524.22	787,242.00	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	2,997,734.00	523,858.46	2,997,734.00	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	167,593.00	34,250.11	167,593.00	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	26,619.00	16,531.97	26,619.00	0.00	0.0%
Transfers of Direct Costs		5710	(28,317.00)	150,338.00	134,815.70	150,338.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(37,025.00)	2,322.00	442.42	2,322.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,252,974.00	4,042,275.00	656,987.99	4,042,275.00	0.00	0.0%
Communications		5900	577.00	2,751.00	2,675.12	2,751.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,526,973.00	4,391,898.00	845,703.31	4,391,898.00	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	5,690.00	5,690.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	550,133.00	0.00	550,133.00	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	555,823.00	5,690.00	555,823.00	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%
ROG/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		7289	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	53,965.37	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	53,965.37	274,875.00	0.00	0.0%
TOTAL, EXPENDITURES			28,994,713.00	27,783,598.00	12,372,085.44	27,783,598.00	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 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	60,270,755.00	73,584,553.00	40,387,585.56	73,584,553.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,813,148.00	6,103,661.00	1,367,654.11	6,103,661.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,260,261.00	6,060,166.00	3,967,538.14	6,060,166.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,267,486.00	7,494,665.00	4,397,963.42	7,494,665.00	0.00	0.0%
5) TOTAL, REVENUES			88,611,670.00	93,243,045.00	50,120,741.23	93,243,045.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	47,647,472.00	48,765,359.00	28,068,626.80	48,765,359.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,395,407.00	15,622,569.00	8,831,092.25	15,622,569.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,877,825.00	18,721,130.00	10,118,246.86	18,721,130.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,024,500.00	6,085,037.00	2,066,394.59	6,085,037.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,562,529.00	8,663,536.00	3,405,698.15	8,663,536.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,335,500.00	915,946.00	141,562.88	915,946.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	346,051.00	342,077.00	334,011.51	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	98,870,381.00	52,965,633.04	98,870,381.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,332,341.00)	(5,627,336.00)	(2,844,891.81)	(5,627,336.00)		
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)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,427,370.00)	(5,722,365.00)	(2,844,891.81)	(5,722,365.00)		
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	5,160,818.05		5,160,818.05		
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	2,001,565.44		2,001,565.44		
1/3 SDCOE Payment for MITI People	0000	9780		266,667.00				
One Time Off Schedule 1% Restoration	0000	9780		160,000.00				
Additional Board Reserve	0000	9780		1,531,369.44				
Additional Board Reserve	1100	9780		43,529.00				
1/3 SDCOE Payment for MITI People	0000	9780				266,667.00		
One Time Off Schedule 1% Restoration	0000	9780				160,000.00		
Additional Reserve	0000	9780				1,531,369.44		
Additional Board Reserve	1100	9780				43,529.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,819,454.00	2,969,980.00		2,969,980.00		
Unassigned/Unappropriated Amount		9790	924,932.44	(0.67)		(0.67)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	28,105,732.00	41,269,054.00	22,644,060.00	41,269,054.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	9,562,030.00	10,466,087.00	5,387,175.00	10,466,087.00	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	105,580.02	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	22,664,736.00	10,951,226.42	22,664,736.00	0.00	0.0%
Unsecured Roll Taxes		8042	761,418.00	804,418.00	795,034.48	804,418.00	0.00	0.0%
Prior Years' Taxes		8043	4,469.00	(14,252.00)	(14,251.71)	(14,252.00)	0.00	0.0%
Supplemental Taxes		8044	489,530.00	511,567.00	352,996.35	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	80,246.00	80,246.00	80,246.00	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	73,180,279.00	40,302,066.56	73,180,279.00	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	85,519.00	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	73,584,553.00	40,387,585.56	73,584,553.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	48,279.00	31,000.00	0.00	31,000.00	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	547,576.00	71,859.00	547,576.00	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	23,492.00	0.00	23,492.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected California Dept of Education	3010	8290	1,897,869.00	2,224,955.00	868,253.44	2,224,955.00	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	544,868.00	232,356.01	544,868.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	27,948.00	30,609.00	7,652.00	30,609.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	251,322.00	263,103.00	84,442.63	263,103.00	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	103,087.64	422,566.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,813,148.00	6,103,661.00	1,367,654.11	6,103,661.00	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	474,449.00	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	322,306.00	322,306.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,773,028.00	1,873,752.00	516,861.14	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	3,057,250.00	2,653,902.00	3,057,250.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,280,281.00	6,060,166.00	3,967,538.14	6,060,166.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	18,962.00	18,962.78	18,962.00	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	4,038.49	4,038.00	0.00	0.0%
Leases and Rentals								
		8650	172,266.00	227,437.00	146,661.98	227,437.00	0.00	0.0%
Interest								
		8660	49,516.00	100,979.00	75,555.70	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	814,960.95	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	26,558.00	25,656.53	26,558.00	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	274,314.00	221,084.99	274,314.00	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	3,089,917.00	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	7,494,665.00	4,397,963.42	7,494,665.00	0.00	0.0%
TOTAL, REVENUES			88,611,670.00	93,243,045.00	50,120,741.23	93,243,045.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	39,421,810.00	39,584,359.00	22,836,648.58	39,584,359.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,171,797.00	4,234,996.00	2,453,163.32	4,234,996.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,343,848.00	3,555,703.00	2,091,762.39	3,555,703.00	0.00	0.0%
Other Certificated Salaries		1900	710,017.00	1,390,301.00	687,052.51	1,390,301.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			47,647,472.00	48,765,359.00	28,068,626.80	48,765,359.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,701,289.00	2,673,353.00	1,538,828.96	2,673,353.00	0.00	0.0%
Classified Support Salaries		2200	5,455,273.00	5,574,871.00	3,178,975.94	5,574,871.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	977,410.00	990,327.00	577,990.58	990,327.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,675,497.00	4,758,773.00	2,698,897.89	4,758,773.00	0.00	0.0%
Other Classified Salaries		2900	1,585,938.00	1,625,245.00	836,398.88	1,625,245.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,395,407.00	15,622,569.00	8,831,092.25	15,622,569.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,942,670.00	4,031,761.00	2,283,888.34	4,031,761.00	0.00	0.0%
PERS		3201-3202	1,864,231.00	1,818,634.00	944,884.03	1,818,634.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,805,362.00	1,872,425.00	1,066,546.54	1,872,425.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,251,354.00	7,050,437.00	3,424,024.77	7,050,437.00	0.00	0.0%
Unemployment Insurance		3501-3502	32,002.00	36,070.00	22,467.54	36,070.00	0.00	0.0%
Workers' Compensation		3601-3602	1,607,874.00	1,536,880.00	858,235.32	1,536,880.00	0.00	0.0%
OPEB, Allocated		3701-3702	961,719.00	1,052,984.00	610,766.85	1,052,984.00	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	1,321,939.00	907,433.47	1,321,939.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,877,825.00	18,721,130.00	10,118,246.86	18,721,130.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	634,887.00	662,258.00	158,674.58	662,258.00	0.00	0.0%
Books and Other Reference Materials		4200	34,693.00	78,216.00	18,325.91	78,216.00	0.00	0.0%
Materials and Supplies		4300	3,103,592.00	3,734,752.00	1,009,212.15	3,734,752.00	0.00	0.0%
Noncapitalized Equipment		4400	251,328.00	1,609,811.00	880,181.95	1,609,811.00	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	6,085,037.00	2,066,394.59	6,085,037.00	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	285,665.00	91,286.70	285,665.00	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	427,901.71	499,649.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,417,699.00	2,555,458.00	1,326,430.35	2,555,458.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	589,530.00	609,511.00	334,287.20	609,511.00	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)	(513,467.00)	(47,924.85)	(513,467.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,974,663.00	5,095,915.00	1,083,643.06	5,095,915.00	0.00	0.0%
Communications		5900	193,136.00	110,190.00	172,078.98	110,190.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,562,529.00	8,663,536.00	3,405,698.15	8,663,536.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	180,000.00	193,088.00	17,968.40	193,088.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	550,133.00	0.00	550,133.00	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	162,442.00	123,594.48	162,442.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,335,500.00	915,946.00	141,562.88	915,946.00	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 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	1,620.30	4,273.00	0.00	0.0%
Other Debt Service - Principal		7439	340,653.00	337,804.00	332,391.21	337,804.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			346,051.00	342,077.00	334,011.51	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	98,870,381.00	52,965,633.04	98,870,381.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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%

Resource	Description	2013-14 Projected Year Totals
7090	Economic Impact Aid (EIA): State Compens	0.18
7091	Economic Impact Aid (EIA): Limited English l	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 RL1)	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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals		
Current Year (2013-14)	11,514.93	11,570.37	0.5%	Met
1st Subsequent Year (2014-15)	11,488.40	11,570.37	0.7%	Met
2nd Subsequent Year (2015-16)	11,327.83	11,321.19	-0.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2013-14)	12,094	12,103	0.1%	Met
1st Subsequent Year (2014-15)	12,094	11,874	-1.8%	Met
2nd Subsequent Year (2015-16)	12,094	11,874	-1.8%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	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	12,103	94.9%	Met
1st Subsequent Year (2014-15)	11,321	11,874	95.3%	Met
2nd Subsequent Year (2015-16)	11,321	11,874	95.3%	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 first interim projections.

District's LCFF/Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim		
	Projected Year Totals			
Current Year (2013-14)	72,714,788.00	73,180,279.00	0.6%	Met
1st Subsequent Year (2014-15)	77,226,251.00	81,231,814.00	5.2%	Not Met
2nd Subsequent Year (2015-16)	80,968,192.00	87,189,282.00	7.7%	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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF/revenue limit.

Explanation:
(required if NOT met)

Increase in LCFF/revenue limit funds is a result of the increase in GAP funding percentage as well as an increase in the certified CALPADS unduplicated percentage which is resulting in additional supplemental and concentration funding for both 2014-15 and 2015-16.

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)	56,609,813.07	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)	58,685,320.80	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)	63,545,790.00	71,086,783.00	89.4%	Met
1st Subsequent Year (2014-15)	68,798,811.00	75,807,929.00	90.8%	Met
2nd Subsequent Year (2015-16)	73,232,175.00	80,387,289.00	91.1%	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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2013-14)	6,156,964.00	6,103,661.00	-0.9%	No
1st Subsequent Year (2014-15)	5,792,324.00	5,697,501.00	-1.6%	No
2nd Subsequent Year (2015-16)	5,792,324.00	5,697,501.00	-1.6%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2013-14)	5,498,414.00	6,060,166.00	10.2%	Yes
1st Subsequent Year (2014-15)	3,002,852.00	3,565,773.00	18.7%	Yes
2nd Subsequent Year (2015-16)	2,977,804.00	3,526,901.00	18.4%	Yes

Explanation:
(required if Yes)

California Clean Energy Job funds were not included in the 1st interim budget however funding is confirmed and was added at 2nd interim and the subsequent years

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2013-14)	7,339,622.00	7,494,665.00	2.1%	No
1st Subsequent Year (2014-15)	7,344,765.00	7,500,253.00	2.1%	No
2nd Subsequent Year (2015-16)	7,350,484.00	7,506,483.00	2.1%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2013-14)	6,338,125.00	6,085,037.00	-4.0%	No
1st Subsequent Year (2014-15)	4,997,037.00	3,215,877.00	-35.6%	Yes
2nd Subsequent Year (2015-16)	4,889,954.00	3,263,058.00	-33.3%	Yes

Explanation:
(required if Yes)

Current year 2013-14 includes expenditures using one time carryover funds which have been removed from the subsequent years

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

Current Year (2013-14)	8,511,044.00	8,663,536.00	1.8%	No
1st Subsequent Year (2014-15)	6,112,559.00	6,562,126.00	7.4%	Yes
2nd Subsequent Year (2015-16)	6,278,155.00	6,456,882.00	2.8%	No

Explanation:
(required if Yes)

Current year 2013-14 includes expenditures using one time carryover funds which have been removed from subsequent years

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	18,995,000.00	19,658,492.00	3.5%	Met
1st Subsequent Year (2014-15)	16,139,941.00	16,763,527.00	3.9%	Met
2nd Subsequent Year (2015-16)	16,120,612.00	16,730,885.00	3.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	14,849,169.00	14,748,573.00	-0.7%	Met
1st Subsequent Year (2014-15)	11,109,596.00	9,778,003.00	-12.0%	Not Met
2nd Subsequent Year (2015-16)	11,168,109.00	9,719,940.00	-13.0%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

Current year 2013-14 includes expenditures using one time carryover funds which have been removed from the subsequent years

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

Current year 2013-14 includes expenditures using one time carryover funds which have been removed from subsequent years

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second 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. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		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)	4.2%	4.3%	4.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.4%	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)	(4,200,231.00)	71,215,065.00		5.9%	Not Met
1st Subsequent Year (2014-15)	(1,154,140.00)	75,936,211.00		1.5%	Not Met
2nd Subsequent Year (2015-16)	(38,989.00)	80,515,571.00		0.0%	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 expenditure 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		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2013-14)	5,160,818.05		Met
1st Subsequent Year (2014-15)	4,006,678.05		Met
2nd Subsequent Year (2015-16)	3,967,689.05		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2013-14)	2,256,693.00		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	11,321	11,321
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):

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	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)	98,998,663.00	99,587,008.00	104,396,683.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	98,998,663.00	99,587,008.00	104,396,683.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,969,959.89	2,987,610.24	3,131,900.49
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)	2,969,959.89	2,987,610.24	3,131,900.49

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)	2,969,960.00	2,987,610.44	3,131,900.44
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
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	1,283,158.81	1,411,440.81
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)	4,124,863.14	4,270,769.25	4,543,341.25
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.17%	4.29%	4.35%
District's Reserve Standard (Section 10B, Line 7):	2,969,959.89	2,987,610.24	3,131,900.49
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(8,706,387.00)	(8,706,387.00)	0.0%	0.00	Met
1st Subsequent Year (2014-15)	(9,206,387.00)	(8,982,978.00)	-2.4%	(223,409.00)	Met
2nd Subsequent Year (2015-16)	(9,482,579.00)	(9,220,768.00)	-2.8%	(261,811.00)	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 first interim projections that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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 First Interim data exist (Form 01CSI, 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 First Interim 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 first interim projections? 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	0	Reserve for Capital Outlay Fund 40	General Fund 01-3900/Reimb w Fund 40	379,053
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	0		
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	533,837	533,837
Total Annual Payments:	5,039,041	4,702,313	4,702,313	4,702,313
Has total annual payment increased over prior year (2012-13)?	No	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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

Yes

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

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	23,972,309.00	31,952,016.00
b. OPEB unfunded actuarial accrued liability (UAAL)	23,972,309.00	31,952,016.00
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, 2013

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2013-14)	2,841,625.00	3,604,947.00
1st Subsequent Year (2014-15)	2,841,625.00	3,604,947.00
2nd Subsequent Year (2015-16)	2,841,625.00	3,604,947.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2013-14)	986,879.00	1,059,140.00
1st Subsequent Year (2014-15)	1,038,657.00	1,137,223.00
2nd Subsequent Year (2015-16)	1,121,749.00	1,228,201.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2013-14)	961,719.00	1,059,140.00
1st Subsequent Year (2014-15)	1,038,657.00	1,137,223.00
2nd Subsequent Year (2015-16)	1,121,749.00	1,228,201.00
d. Number of retirees receiving OPEB benefits		
Current Year (2013-14)	189	167
1st Subsequent Year (2014-15)	189	167
2nd Subsequent Year (2015-16)	189	167

4. Comments:

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

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

- 1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	0.00	0.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2013-14)	2,015,313.00	2,036,529.00
1st Subsequent Year (2014-15)	2,057,468.00	2,140,608.00
2nd Subsequent Year (2015-16)	2,091,835.00	2,237,781.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2013-14)	2,015,313.00	2,036,529.00
1st Subsequent Year (2014-15)	2,057,468.00	2,140,608.00
2nd Subsequent Year (2015-16)	2,091,835.00	2,237,781.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

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	571.6	571.6

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

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

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)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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"/>

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

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

- 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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

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 first interim projections?

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

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)?

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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)
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are any new costs negotiated since first interim for prior year settlements included in the interim?			

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

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

2. 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)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	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

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

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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 Second 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: March 04, 2014 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 of 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 first interim.	X	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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 first interim 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 first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second 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	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a	n/a
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Cash Flow – Cash Flow Report as of January 31, 2014
Form MYP1 ~ General Fund Multi-Year Projections
Assumptions ~ 2nd Interim Multi-Year Projection Assumptions
for 2013-14, 2014-15, and 2015-16

Multi-Year Projections Summary Report
La Mesa-Spring Valley Elementary 2nd Interim 2013-14

DESCRIPTION	OBJECT CODE	FY 2013-14 Current (Base Year)			FY 2014-15 First Projected Year			FY 2015-16 Second Projected Year														
		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	\$5,160,817	\$1	\$5,160,818	\$4,006,677	\$1	\$4,006,678												
B Revenues																						
1. Revenue Limit Sources	8010-8099	73,180,279	404,274	73,584,553	81,231,814	404,274	81,636,088	87,189,282	404,274	87,593,556												
2. Federal Revenues	8100-8299	74,770	6,028,891	6,103,661	74,770	5,622,731	5,697,501	74,770	5,622,731	5,697,501												
3. Other State Revenues	8300-8599	1,793,468	4,266,698	6,060,166	1,780,173	1,785,600	3,565,773	1,748,776	1,778,125	3,526,901												
4. Other Local Revenues	8600-8799	639,451	6,855,214	7,494,665	645,039	6,855,214	7,500,253	651,269	6,855,214	7,506,483												
5 Total Revenues		75,687,968	17,555,077	93,243,045	83,731,796	14,667,819	98,399,615	89,664,097	14,660,344	104,324,441												
Beginning Balance & Revenue (A+B5)		\$85,049,016	\$19,077,212	\$104,126,228	\$88,892,613	\$14,667,820	\$103,560,433	\$93,670,774	\$14,660,345	\$108,981,119												
C Expenditures																						
1. Certificated Salaries	1000-1999	39,057,708	9,707,651	48,765,359	42,777,662	9,340,350	52,118,012	46,016,915	9,473,478	55,490,394												
2. Classified Salaries	2000-2999	10,476,990	5,445,579	15,922,569	10,879,453	5,338,688	16,218,141	11,025,571	5,405,729	16,431,300												
3. Employee Benefits	3000-3999	14,011,092	4,710,038	18,721,130	15,141,696	4,823,702	19,965,398	16,189,689	5,093,016	21,222,705												
4. Books & supplies	4000-4999	3,087,303	2,897,734	6,085,037	2,098,650	1,117,227	3,215,877	2,119,018	1,144,040	3,263,058												
5. Services, Other Operating Exp	5000-5999	4,271,638	4,391,898	8,663,536	4,380,269	2,181,857	6,562,126	4,501,382	1,955,500	6,456,882												
6. Capital Outlay	6000-6999	360,123	555,823	915,946	719,713	568,051	1,287,764	736,986	581,684	1,318,670												
7. Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0												
8. Debt Service	7400-7499	342,077	0	342,077	342,077	0	342,077	342,077	0	342,077												
9. Direct Support/Indirect Costs	7300-7399	(520,148)	274,875	(245,273)	(531,591)	280,922	(250,669)	(544,349)	287,664	(256,685)												
10. CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0												
11. Projected Budget Reduction		0	0	0	0	0	0	0	0	0												
12 Total Expenditures:		\$71,086,783	\$27,783,598	\$98,870,381	\$75,807,929	\$23,650,797	\$99,458,726	\$80,387,289	\$23,881,112	\$104,268,401												
D Interfund Xfers/Other Sources																						
1. Transfers In	8910-8929	33,253	0	33,253	33,253	0	33,253	33,253	0	33,253												
2. Transfers Out	7610-7629	128,282	0	128,282	128,282	0	128,282	128,282	0	128,282												
3. Sources	8930-8979	0	0	0	0	0	0	0	0	0												
4. Uses	7630-7699	0	0	0	0	0	0	0	0	0												
5. Contributions	8980-8999	(8,706,387)	8,706,387	0	(8,982,978)	3,982,978	0	(9,220,768)	9,220,768	0												
E Net Increase (Decrease) in Fund Balance		(\$4,200,231)	(\$1,522,134)	(\$5,722,365)	(\$1,154,140)	\$0	(\$1,154,140)	(\$338,989)	(\$0)	(\$338,989)												
F Ending balance		\$5,160,817	\$1	\$5,160,818	\$4,006,677	\$1	\$4,006,678	\$3,967,688	\$1	\$3,967,689												
1. Revolving Cash	9711	43,650	0	43,650	43,650	0	43,650	43,650	0	43,650												
2. Other Reserves	976x	145,642	0	145,642	145,642	0	145,642	145,642	0	145,642												
3. Restricted	9740	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)												
4. Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0												
5. Other Commitments	9760	0	0	0	0	0	0	0	0	0												
6. Assigned - Other Assignments	9780	2,001,566	0	2,001,566	829,775	0	829,775	646,496	0	646,496												
7. Reserve for Economic Uncertainties	9789	2,969,960	0	2,969,960	2,987,610	0	2,987,610	3,131,900	0	3,131,900												
8. Unassigned/Unappropriated Amount	9790	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)												
G Components of Ending Fund Balance Total		\$5,160,817	(\$0)	\$5,160,817	\$4,006,677	(\$0)	\$4,006,677	\$3,967,688	\$322,306	\$3,967,688												
<p>Reserve Percentage Level for this district: 3.00% FY 2013-14 ADA Input Sheet (District): 11,570.37</p> <p>FY 2014-15 Unappropriated Amount is: Positive FY 2015-16 Unappropriated Amount is: Negative</p> <p>3% Calculated Reserve, or \$50,000 (greater of the two)</p> <table border="0"> <tr> <td>Total Reserves</td> <td>3% Calculated</td> <td>Difference*</td> </tr> <tr> <td>FY 2013-14 Bud</td> <td>\$2,969,960</td> <td>\$0</td> </tr> <tr> <td>FY 2014-15 Proj</td> <td>\$2,987,610</td> <td>\$0</td> </tr> <tr> <td>FY 2015-16 Proj</td> <td>\$3,131,900</td> <td>\$0</td> </tr> </table>											Total Reserves	3% Calculated	Difference*	FY 2013-14 Bud	\$2,969,960	\$0	FY 2014-15 Proj	\$2,987,610	\$0	FY 2015-16 Proj	\$3,131,900	\$0
Total Reserves	3% Calculated	Difference*																				
FY 2013-14 Bud	\$2,969,960	\$0																				
FY 2014-15 Proj	\$2,987,610	\$0																				
FY 2015-16 Proj	\$3,131,900	\$0																				

*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)
(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	73,180,279.00	11.00%	81,231,814.00	7.33%	87,189,282.00
2. Federal Revenues	8100-8299	74,770.00	0.00%	74,770.00	0.00%	74,770.00
3. Other State Revenues	8300-8599	1,793,468.00	-0.74%	1,780,173.00	-1.76%	1,748,776.00
4. Other Local Revenues	8600-8799	639,451.00	0.87%	645,039.00	0.97%	651,269.00
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)	3.18%	(8,982,978.00)	2.65%	(9,220,768.00)
6. Total (Sum lines A1 thru A5c)		67,014,834.00	11.59%	74,782,071.00	7.61%	80,476,582.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,057,708.00		42,777,662.00
b. Step & Column Adjustment				554,088.38		609,251.00
c. Cost-of-Living Adjustment				585,865.62		0.00
d. Other Adjustments				2,580,000.00		2,630,002.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,057,708.00	9.52%	42,777,662.00	7.57%	46,016,915.00
2. Classified Salaries						
a. Base Salaries				10,476,990.00		10,879,453.00
b. Step & Column Adjustment				140,538.25		146,118.00
c. Cost-of-Living Adjustment				261,924.75		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,476,990.00	3.84%	10,879,453.00	1.34%	11,025,571.00
3. Employee Benefits	3000-3999	14,011,092.00	8.07%	15,141,696.00	6.92%	16,189,689.00
4. Books and Supplies	4000-4999	3,087,303.00	-32.02%	2,098,650.00	0.97%	2,119,018.00
5. Services and Other Operating Expenditures	5000-5999	4,271,638.00	2.54%	4,380,269.00	2.76%	4,501,382.00
6. Capital Outlay	6000-6999	360,123.00	99.85%	719,713.00	2.40%	736,986.00
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)	2.20%	(531,591.00)	2.40%	(544,349.00)
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)						
11. Total (Sum lines B1 thru B10)		71,215,065.00	6.63%	75,936,211.00	6.03%	80,515,571.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,200,231.00)		(1,154,140.00)		(38,989.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,361,048.44		5,160,817.44		4,006,677.44
2. Ending Fund Balance (Sum lines C and D1)		5,160,817.44		4,006,677.44		3,967,688.44
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	2,001,565.44		829,775.00		646,496.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,969,960.00		2,987,610.44		3,131,900.44
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,160,817.44		4,006,677.44		3,967,688.44

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,969,960.00		2,987,610.44		3,131,900.44
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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		1,283,158.81		1,411,440.81
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		4,124,863.81		4,270,769.25		4,543,341.25

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.

Certificated salary adjustments are anticipated due to expansion positions needed for the La Mesa Arts Academy as well as additional expenditures due to the implementation of the LCFF and the LCAP Gap. The District is also anticipating new expenditures for approximately 12 certificated staff due to the reduction of the Kindergarten class size to 24:1

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	404,274.00	0.00%	404,274.00	0.00%	404,274.00
2. Federal Revenues	8100-8299	6,028,891.00	-6.74%	5,622,731.00	0.00%	5,622,731.00
3. Other State Revenues	8300-8599	4,266,698.00	-58.15%	1,785,600.00	-0.42%	1,778,125.00
4. Other Local Revenues	8600-8799	6,855,214.00	0.00%	6,855,214.00	0.00%	6,855,214.00
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	3.18%	8,982,978.00	2.65%	9,220,768.00
6. Total (Sum lines A1 thru A5c)		26,261,464.00	-9.94%	23,650,797.00	0.97%	23,881,112.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,707,651.00		9,340,350.00
b. Step & Column Adjustment				145,614.76		133,128.00
c. Cost-of-Living Adjustment				138,759.24		0.00
d. Other Adjustments				(651,675.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,707,651.00	-3.78%	9,340,350.00	1.43%	9,473,478.00
2. Classified Salaries						
a. Base Salaries				5,145,579.00		5,338,688.00
b. Step & Column Adjustment				77,183.68		67,041.00
c. Cost-of-Living Adjustment				115,925.32		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,145,579.00	3.75%	5,338,688.00	1.26%	5,405,729.00
3. Employee Benefits	3000-3999	4,710,038.00	2.41%	4,823,702.00	4.34%	5,033,016.00
4. Books and Supplies	4000-4999	2,997,734.00	-62.73%	1,117,227.00	2.40%	1,144,040.00
5. Services and Other Operating Expenditures	5000-5999	4,391,898.00	-50.32%	2,181,857.00	-10.37%	1,955,500.00
6. Capital Outlay	6000-6999	555,823.00	2.20%	568,051.00	2.40%	581,684.00
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	2.20%	280,922.00	2.40%	287,665.00
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)		27,783,598.00	-14.87%	23,650,797.00	0.97%	23,881,112.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,522,134.00)		0.00		0.00
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		0.61
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1.28		0.61		0.61
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.67)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.61		0.61		0.61

Description	Object Codes	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.						
Adjustment to certificated salary for one time expenditures using carryover funds from 2012-13						

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	73,584,553.00	10.94%	81,636,088.00	7.30%	87,593,556.00
2. Federal Revenues	8100-8299	6,103,661.00	-6.65%	5,697,501.00	0.00%	5,697,501.00
3. Other State Revenues	8300-8599	6,060,166.00	-41.16%	3,565,773.00	-1.09%	3,526,901.00
4. Other Local Revenues	8600-8799	7,494,665.00	0.07%	7,500,253.00	0.08%	7,506,483.00
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)		93,276,298.00	5.53%	98,432,868.00	6.02%	104,357,694.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				48,765,359.00		52,118,012.00
b. Step & Column Adjustment				699,703.14		742,379.00
c. Cost-of-Living Adjustment				724,624.86		0.00
d. Other Adjustments				1,928,325.00		2,630,002.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,765,359.00	6.88%	52,118,012.00	6.47%	55,490,393.00
2. Classified Salaries						
a. Base Salaries				15,622,569.00		16,218,141.00
b. Step & Column Adjustment				217,721.93		213,159.00
c. Cost-of-Living Adjustment				377,850.07		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,622,569.00	3.81%	16,218,141.00	1.31%	16,431,300.00
3. Employee Benefits	3000-3999	18,721,130.00	6.65%	19,965,398.00	6.30%	21,222,705.00
4. Books and Supplies	4000-4999	6,085,037.00	-47.15%	3,215,877.00	1.47%	3,263,058.00
5. Services and Other Operating Expenditures	5000-5999	8,663,536.00	-24.26%	6,562,126.00	-1.60%	6,456,882.00
6. Capital Outlay	6000-6999	915,946.00	40.59%	1,287,764.00	2.40%	1,318,670.00
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)	2.20%	(250,669.00)	2.40%	(256,684.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		98,998,663.00	0.59%	99,587,008.00	4.83%	104,396,683.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(5,722,365.00)		(1,154,140.00)		(38,989.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,883,183.05		5,160,818.05		4,006,678.05
2. Ending Fund Balance (Sum lines C and D1)		5,160,818.05		4,006,678.05		3,967,689.05
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		0.61
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,001,565.44		829,775.00		646,496.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,969,960.00		2,987,610.44		3,131,900.44
2. Unassigned/Unappropriated	9790	(0.67)		0.00		0.00
f. Total Components of Ending Fund Balance		5,160,818.05		4,006,678.05		3,967,689.05
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 01I) (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	2,969,960.00		2,987,610.44		3,131,900.44
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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		1,283,158.81		1,411,440.81
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		4,124,863.14		4,270,769.25		4,543,341.25
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.17%		4.29%		4.35%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		
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		11,321.19		11,321.19
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		98,998,663.00		99,587,008.00		104,396,683.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		98,998,663.00		99,587,008.00		104,396,683.00
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)		2,969,959.89		2,987,610.24		3,131,900.49
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)		2,969,959.89		2,987,610.24		3,131,900.49
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Multi-Year Projection Assumptions Sheet
2nd Interim 2013-14

La Mesa-Spring Valley Elementary

DESCRIPTION	Data in shaded areas are provided by SDCOE (for information only)			
	SDCOE	FY 2013-14	FY 2014-15	FY 2015-16
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)
COLA - (SSC Dartboard)	Informational	1.565%	0.860%	2.200%
COLA - (DOF)	Used In Calc	1.570%	0.860%	2.120%
Funded COLA - (Categorical)	Used In Calc	0.00%	0.00%	0.00%
Gap Funding - (DOF)	Informational	11.78%	28.05%	33.95%
California Consumer Price Index - (SSC Dartboard)	Used In Calc	2.00%	2.20%	2.40%
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$124	\$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			
	Restricted			
State Aid 8011 (enter from BASC LCFF Calc.)	(District Input)	\$ 41,269,054	\$ 49,320,589	\$ 55,503,455
EPA 8012 (enter from BASC LCFF Calc.)	(District Input)	\$ 10,466,087	\$ 10,466,087	\$ 10,466,087
Average Daily Attendance (ADA) Projections	(District Input)	11,570.37	11,321.19	11,321.19
	% Change		-2.20%	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%	2.50%	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	10.00%	8.00%	8.00%
State Unemployment	3500-3502	0.05%	0.05%	0.05%
Workers' Comp (% increase)	3600-3602	0.00%	0.00%	0.00%
OPEB Allocated Costs (% increase)	*3711-3712	10.00%	8.00%	8.00%
OPEB Active Employee Costs (% increase)	3751-3752	10.00%	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)		
		Unrestricted	Restricted	Combined
FY 2013-14 General Fund Beginning Balances (District Input)		\$ 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 SECOND 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 LEAs are funded at no less than they received in 2012-13 and that it will take eight years to fully fund the LCFF. This is simple in concept and extremely complex in application. The following describes only the basic components of the formula and transition into the LCFF.
 - The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of the cost-of-living adjustment (COLA). Under revenue limits, COLAs (and their deficits) played a central role in determining changes in year-over-year funding. Under the LCFF, COLAs are but one step in the formula's calculation. With the LCFF, there are four driving factors:
 1. **Average Daily Attendance (ADA)**
 - Similar to revenue limits, funding is calculated on ADA
 2. **Annual COLA**
 - Determined by the implicit price deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in multi-year projections (MYP)
 - Applied to Grade Level Base Grants, which then drives grade span adjustment and Supplemental and Concentration grant calculations.
 - DOF currently estimates 2014-15 COLA at .86% and 2015-16 COLA at 2.12% and 2016-17 COLA at 2.3%
 3. **Unduplicated Percentages**
 - Certified through an LEA's CALPADS data with Fall 1 (Applied to supplemental and concentration grant calculations)
 4. **Percentage of Gap Funding During Transition**
 - Set by the DOF for the current year and estimated by the DOF for the two subsequent years for use in the MYPs
 - Current year gap funding is 11.78%; estimated 2014-15 gap funding is 28.05%; estimated 2015-16 gap funding is 33.95%; estimated 2016-17 gap funding is 21.67%
- Property taxes (including redevelopment), Education Protection Act (Prop 30) funds, and State Aid are the components of the LCFF funding.
- Property tax estimates are provided by the San Diego County Assessor's Office, using the most recent (November 2013) County Assessor information.

La Mesa-Spring Valley School District

2013-14 SECOND INTERIM MULTI-YEAR PROJECTION

ASSUMPTIONS

- ADA is calculated using the declining enrollment formula (the greater of current or prior year ADA). Fiscal year 2013-14 uses estimated Period 2 ADA of 11,570.37, which is an increase from the 2012-13 actual P2 of 59.43.
- California Consumer Price Index (CPI) is projected using the School Services of California Dartboard forecast: 2.00% for 2013-14, 2.20% for 2014-15, and 2.40% for 2015-16.
- Lottery revenue for 2013-14, 2014-15 and 2015-16 is projected at \$154-156 per ADA. Funding is based upon the prior year's annual ADA.
- Using the San Diego County Treasurer's Office forecast, interest rates are projected at .50% for 2013-14, 2014-15, 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 have been adjusted for new rates as well as changes that occurred from open enrollment which are effective January 1, 2014.

La Mesa-Spring Valley School District

2013-14 SECOND 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 2014-15 proposed state budget. The District 2013-14 first interim budget was approved by the Board on Dec 10, 2013. This report includes changes made since that time. The total changes to Revenue Limit/LCFF Sources resulted in an increase of \$465,491. The majority of this change is due to an increase in state aid due to an increase in the unduplicated percentage of students reported in the CALPADS Fall 1 certification.

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 a decrease of (\$53,303) and is due to sequestration reductions.

STATE REVENUES

- Projections for 2013-14 use the most current funding information available and include prior year adjustments, deferred, and unused funds. Projections for 2014-15 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. The California Clean Energy (Prop. 39) funds in the amount of \$550,133 were added as well as an adjustment to the Common Core Standards funds in the amount of \$11,619. The total increase to State Revenues is \$561,752.

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 \$155,043.

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 in this fiscal year due to the implementation of LCFF, which replaces Revenue Limit funding. The \$1.7M transfer from Revenue Limit to Special Education ended in the 2012-13 fiscal year; therefore, the contribution from the General Fund was increased to offset this transfer. Additionally, with the implementation of LCFF, both Home-to-School and Special Education Transportation are now funded as unrestricted revenue and included in the State Aid portion of the LCFF. The excess of expenditures over revenue will net out in the unrestricted general fund. The Restricted Maintenance encroachment is \$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 SECOND 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 (on the multi-year agreement) for all bargaining units effective July 1, 2014. Adjustments have been made to 2014-15 and 2015-16 for one-time use of carryover funds as well as salary restoration for all bargaining units. Additionally, projections were increased in 2014-15 for approximately 14 new certificated staff, which will be added to reduce class size to 24:1 at Kindergarten as well as expansion positions needed for the opening of La Mesa Arts Academy. Additional expenditures were also projected to meet the requirements of LCFF funding and the Local Control Accountability Plan (LCAP) for 2014-15 and 2015-16.
- 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 and include new rates effective January 1, 2014, as well as changes that occurred during open enrollment.
- Restricted program expenses are budgeted to equal anticipated revenues. Salary, benefits, supplies, and services have been adjusted for any known staffing or funding changes. The remainder of available funds has been budgeted in the 4000 objects and will be aligned to the object code as spent. As mentioned above, restricted programs have been adjusted in 2014-15 and 2015-16 for the one-time use of carryover or other one-time funds.
- Property and liability insurance costs have been adjusted based on the actual premiums paid for 2013-14 to the San Diego County JPA. The total cost is \$499,649.