

La Mesa-Spring Valley School District

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

Memorandum

Date: 12/09/14

To: Board of Education

From: Brian Marshall, Superintendent

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

Assembly Bill 1200 requires Local Education Agencies (LEAs) to file two interim reports with their governing board each fiscal year. The First Interim Report covers the financial and budgetary status of the District for the period ending October 31, 2014 and the Second Interim Report covers the period ending January 31, 2015. Included in the report is a certification of financial condition as to whether the District would be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years. The District will file a positive certification for the First Interim Report.

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

- Budget Revision Detail – Report of revisions to our current year (2014-15) budget since the last budget was approved in July 28, 2014 (the 2014-15 45 Day Revision budget).
- Fund Data – Data is for the General Fund (Form 01), Restricted, Unrestricted, and Combined.
- Average Daily Attendance (Form AI) – Report of Average Daily Attendance for the current fiscal year.
- Criteria and Standards (Form 01CSI) – Report of Criteria and Standards review for the First Interim reporting period.
- Interim Certification (Form CI) – Certification of Review of Criteria and Standards signed by Superintendent and President of Governing Board.
- Cash Flow – Report of monthly actual and projected cash flow for the current fiscal year. The District utilizes the San Diego County Office of Education report, which also includes historical data. The report is for the month ending October 31, 2014. Report of projected cash flow for the 2014-15 fiscal year.
- Multi-Year Projection – Report of the current year first interim budget revision as of October 31, 2014, plus two subsequent years. The District utilizes the San Diego County Office of Education model.
- Local Control Funding Formula Calculation (LCFF) – Detailed LCFF calculations used to prepare the 2014-15 first interim revision.
- Budget Assumptions – Report of assumptions used for the 2014-15 first interim revision as of October 31, 2014 and the multi-year projection for 2015-16 and 2016-17.

Fiscal Impact (Income/Expenditures)

Based on the current year budget revisions, the unrestricted deficit is currently projected to be (\$2,206,984) and the restricted deficit is projected at (\$792,092). The restricted deficit is based on the assumption that all restricted funds carried over from 2013-14 (\$792,092) will be expended in the current fiscal year.

Please feel free to call with any questions.

Thank you for your continued support.

2014-15 1st Interim Budget Revision Detail & Comparison to 2014-15 45 Day Budget Revision Detail

LA MESA-SPRING VALLEY SCHOOL DISTRICT
2014-15 1ST INTERIM REVISION TO 2014-15 45 DAY REVISION COMPARISON
GENERAL FUND - FUNDS 03/06

	2014-15 ADOPTED BUDGET				2014-15 45 DAY REVISION BUDGET				2014-15 1ST INTERIM REVISION BUDGET				OCT 31, 2014 45 DAY TO 1ST INTERIM VARIANCE			
REVENUE																
Revenue Limit Sources	\$ 81,184,894	\$ 370,038	\$ 81,554,932		\$ 81,633,387	\$ 370,038	\$ 82,003,425		\$ 81,930,888	\$ 389,893	\$ 82,320,781		\$ 377,336			
Federal Revenue	31,003	5,628,994	5,659,997		31,003	5,628,994	5,659,997		31,003	5,065,873	5,096,876		426,879			
Other State Revenue	1,784,710	1,359,190	3,143,900		2,547,835	1,359,190	3,907,025		2,584,872	3,069,041	5,653,913		7,746,866			
Local Revenue	300,937	6,966,809	7,267,746		300,937	6,966,809	7,267,746		617,483	7,251,684	7,869,177		607,431			
Local Revenue - Interest	100,979	-	100,979		100,979	-	100,979		100,979	-	100,979		-			
TOTAL REVENUE	\$ 83,402,523	\$ 14,325,031	\$ 97,727,554		\$ 84,614,141	\$ 14,325,031	\$ 98,939,172		\$ 85,265,205	\$ 16,776,501	\$ 102,041,706		\$ 3,102,534			
EXPENDITURES																
Certificated Salaries	\$ 39,468,937	\$ 9,050,376	\$ 48,519,313		\$ 39,468,937	\$ 9,050,376	\$ 48,519,313		\$ 40,837,293	\$ 9,232,922	\$ 50,070,215		\$ 1,550,902			
Classified Salaries	10,935,683	5,327,280	16,262,963		10,935,683	5,327,280	16,262,963		11,367,112	5,327,307	16,694,419		\$ 371,436			
Employee Benefits	14,533,295	4,858,683	19,391,978		14,844,646	4,858,683	19,703,329		15,067,261	5,056,637	20,123,898		\$ 420,568			
Books & Supplies	4,947,830	2,158,369	7,106,199		4,947,830	2,158,369	7,106,199		4,630,076	3,696,540	8,326,616		\$ 1,229,417			
Services & Other Expenses	4,487,266	2,291,340	6,778,606		4,487,266	2,291,340	6,778,606		5,234,267	3,005,075	8,239,342		\$ 7,516,736			
Capital Outlay	129,657	5,690	135,347		129,657	5,690	135,347		229,446	650,581	880,027		\$ 744,686			
Other Outgo/Indirect Costs	167,348	121,229	288,577		167,348	121,229	288,577		446,060	121,229	567,289		\$ 276,712			
TOTAL EXPENDITURES	\$ 74,670,016	\$ 23,812,967	\$ 98,482,983		\$ 74,981,367	\$ 23,812,967	\$ 98,794,394		\$ 77,861,515	\$ 27,090,291	\$ 104,951,806		\$ 6,157,472			
Excess (Deficient) Revenue Over Expense	\$ 8,732,507	\$ (9,487,936)	\$ (755,429)		\$ 9,632,774	\$ (9,487,936)	\$ 144,888		\$ 7,403,690	\$ (10,313,790)	\$ (2,910,100)		\$ (3,054,939)			
Other Financing Sources/Uses																
Interfund Transfers In & Out																
Transfer In-Fund 17 Opt Out Wellness & Transfer Out - Opt Out Transfer	\$ 32,743	\$ -	\$ 32,743		\$ 32,743	\$ -	\$ 32,743		\$ 32,743	\$ -	\$ 32,743		\$ -			
Contributions between Unres & Rest	(9,487,936)	9,487,936	-		(9,487,936)	9,487,936	-		(9,521,699)	9,521,699	-		\$ -			
TOTAL OTHER FINANCING SOURCE	\$ (9,576,911)	\$ 9,487,936	\$ (88,975)		\$ (9,576,911)	\$ 9,487,936	\$ (88,975)		\$ (9,610,674)	\$ 9,521,699	\$ (88,975)		\$ -			
Net Increase (Decrease) in Fund Balance	\$ (844,404)	\$ -	\$ (844,404)		\$ 55,863	\$ -	\$ 55,863		\$ (2,206,984)	\$ (792,092)	\$ (2,999,076)		\$ (984,020)			
BEGINNING FUND BALANCE	\$ 6,414,908	\$ 792,092	\$ 7,206,999		\$ 6,414,908	\$ 792,092	\$ 7,206,999		\$ 6,414,908	\$ 792,092	\$ 7,206,999		\$ -			
ENDING FUND BALANCE	\$ 5,570,504	\$ 792,092	\$ 6,362,595		\$ 6,470,771	\$ 792,092	\$ 7,262,862		\$ 4,207,924	\$ (0)	\$ 4,207,923		\$ (984,020)			

COMPONENTS OF ENDING FUND BALANCE

	2014-15				2014-15				2014-15				2014-15			
Description	Nonspendable				Assigned				Restricted				Unassigned/Unappropriated			
Revolving Cash	\$ 43,650	\$ -	\$ 43,650		\$ 43,650	\$ -	\$ 43,650		\$ 43,650	\$ -	\$ 43,650		\$ 43,650	\$ -	\$ 43,650	
Stores Inventory	141,565	-	141,565		141,565	-	141,565		141,565	-	141,565		141,565	-	141,565	
State Teachers Retirement Increase	1,419,186	-	1,419,186		1,003,519	-	1,003,519		1,003,519	-	1,003,519		1,003,519	-	1,003,519	
Donations, Mini-Grants, Site Funds	-	-	-		332,155	-	332,155		332,155	-	332,155		332,155	-	332,155	
Restricted Program Balances	-	\$ 792,092	\$ 792,092		-	\$ 792,092	\$ 792,092		-	\$ 792,092	\$ 792,092		-	\$ 792,092	\$ 792,092	
Reserve for Economic Uncertainties	2,962,220	-	2,962,220		2,971,561	-	2,971,561		2,971,561	-	2,971,561		2,971,561	-	2,971,561	
Additional Board Reserve	1,003,883	-	1,003,883		1,978,321	-	1,978,321		1,978,321	-	1,978,321		1,978,321	-	1,978,321	
Unassigned/Unappropriated	-	-	-		-	-	-		-	-	-		-	-	-	
TOTAL FUND BALANCE	\$ 5,570,504	\$ 792,092	\$ 6,362,595		\$ 6,470,771	\$ 792,092	\$ 7,262,862		\$ 6,470,771	\$ 792,092	\$ 7,262,862		\$ 6,470,771	\$ 792,092	\$ 7,262,862	
Additional Special Reserve Fund	\$ 1,251,489	\$ -	\$ 1,251,489		\$ 1,251,489	\$ -	\$ 1,251,489		\$ 1,251,489	\$ -	\$ 1,251,489		\$ 1,251,489	\$ -	\$ 1,251,489	
COMBINED RESERVE FUND BALANCE	\$ 6,821,993	\$ 792,092	\$ 7,614,085		\$ 7,722,260	\$ 792,092	\$ 8,514,351		\$ 7,722,260	\$ 792,092	\$ 8,514,351		\$ 7,722,260	\$ 792,092	\$ 8,514,351	

Footnotes:

adopted budget beginning fund balance has been updated with June 30, 2014 audited actuals for general fund and special reserve
45 day budget beginning fund balance has been updated with June 30, 2014 audited actuals, assigned balance for donations not allocated in expenditure budgets at 45 day revision
1st interim budget includes 2013-14 audited actuals unearned revenue and carryover allocated in revenue and expenditure budgets

Form 011 ~ Unrestricted General Fund Revenue & Expenditures

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	81,184,894.00	81,930,868.00	17,038,673.07	81,930,868.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,003.00	31,003.00	326.19	31,003.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,784,710.00	2,584,871.78	37,036.78	2,584,871.78	0.00	0.0%
4) Other Local Revenue		8600-8799	401,916.00	718,462.21	557,662.89	718,462.21	0.00	0.0%
5) TOTAL, REVENUES			83,402,523.00	85,265,204.99	17,633,698.93	85,265,204.99		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	39,468,937.00	40,837,293.29	13,263,113.68	40,837,293.29	0.00	0.0%
2) Classified Salaries		2000-2999	10,935,683.00	11,367,111.83	3,417,417.07	11,367,111.83	0.00	0.0%
3) Employee Benefits		3000-3999	14,533,295.00	15,067,260.70	4,369,927.28	15,067,260.70	0.00	0.0%
4) Books and Supplies		4000-4999	4,947,830.00	4,630,076.41	1,530,228.08	4,630,076.41	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,487,266.00	5,284,267.32	1,777,863.63	5,284,267.32	0.00	0.0%
6) Capital Outlay		6000-6999	129,657.00	229,445.91	80,595.64	229,445.91	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	509,446.00	788,158.61	645,439.06	788,158.61	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(342,098.00)	(342,098.00)	(23,044.89)	(342,098.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			74,670,016.00	77,861,516.07	25,061,559.55	77,861,516.07		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			8,732,507.00	7,403,688.92	(7,427,860.62)	7,403,688.92		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	32,743.00	32,743.00	0.00	32,743.00	0.00	0.0%
b) Transfers Out		7600-7629	121,718.00	121,718.00	0.00	121,718.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,487,936.00)	(9,521,698.87)	0.00	(9,521,698.87)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,576,911.00)	(9,610,673.87)	0.00	(9,610,673.87)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(844,404.00)	(2,206,984.95)	(7,427,860.62)	(2,206,984.95)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,414,907.75	6,414,907.75		6,414,907.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,414,907.75	6,414,907.75		6,414,907.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,414,907.75	6,414,907.75		6,414,907.75		
2) Ending Balance, June 30 (E + F1e)			5,570,503.75	4,207,922.80		4,207,922.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	141,565.00	141,565.00		141,565.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,419,186.00	870,502.80		870,502.80		
State Teachers Retirement Increase	0000	9780	1,419,186.00					
ADDITIONAL BOARD RESERVE	0000	9780		761,008.02				
ADDITIONAL BOARD RESERVE	1100	9780		37,036.78				
ADDITIONAL BOARD RESERVE	1400	9780		72,458.00				
ADDITIONAL BOARD RESERVE	0000	9780				761,008.02		
ADDITIONAL BOARD RESERVE	1100	9780				37,036.78		
ADDITIONAL BOARD RESERVE	1400	9780				72,458.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,962,220.00	3,152,205.00		3,152,205.00		
Unassigned/Unappropriated Amount		9790	1,003,882.75	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	48,519,609.00	45,868,254.00	13,074,408.00	45,868,254.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	10,617,425.00	12,894,261.00	3,205,451.00	12,894,261.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	211,391.00	209,365.00	(16.28)	209,365.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,838,054.00	24,063,776.00	(29,997.70)	24,063,776.00	0.00	0.0%
Unsecured Roll Taxes		8042	796,183.00	832,298.00	632,914.15	832,298.00	0.00	0.0%
Prior Years' Taxes		8043	(19,235.00)	(8,715.00)	(1,609.92)	(8,715.00)	0.00	0.0%
Supplemental Taxes		8044	602,816.00	819,623.00	157,523.82	819,623.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,711,955.00)	(2,861,741.00)	0.00	(2,861,741.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	330,806.00	113,747.00	0.00	113,747.00	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 (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			81,184,894.00	81,930,868.00	17,038,673.07	81,930,868.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			81,184,894.00	81,930,868.00	17,038,673.07	81,930,868.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	31,000.00	31,000.00	324.09	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	3.00	3.00	2.10	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						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			31,003.00	31,003.00	326.19	31,003.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	322,306.00	1,085,431.00	0.00	1,085,431.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,462,404.00	1,499,440.78	37,036.78	1,499,440.78	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,784,710.00	2,584,871.78	37,036.78	2,584,871.78	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	2,000.00	2,000.00	4,110.03	2,000.00	0.00	0.0%
Leases and Rentals		8650	243,937.00	266,980.50	95,181.10	266,980.50	0.00	0.0%
Interest		8660	100,979.00	100,979.00	140,067.42	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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	20,000.00	20,000.00	17,094.66	20,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	35,000.00	328,502.71	301,209.68	328,502.71	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			401,916.00	718,462.21	557,662.89	718,462.21	0.00	0.0%
TOTAL, REVENUES			83,402,523.00	85,265,204.99	17,633,698.93	85,265,204.99	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	33,694,783.00	35,065,449.55	11,328,912.26	35,065,449.55	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,499,045.00	1,502,716.18	486,563.46	1,502,716.18	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,353,048.00	3,350,243.94	1,118,603.22	3,350,243.94	0.00	0.0%
Other Certificated Salaries		1900	922,061.00	918,883.62	329,034.74	918,883.62	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			39,468,937.00	40,837,293.29	13,263,113.68	40,837,293.29	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	231,838.00	216,079.02	37,974.84	216,079.02	0.00	0.0%
Classified Support Salaries		2200	4,408,928.00	4,772,550.81	1,413,376.07	4,772,550.81	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	871,687.00	774,132.69	291,710.40	774,132.69	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,518,671.00	4,688,363.96	1,472,798.46	4,688,363.96	0.00	0.0%
Other Classified Salaries		2900	904,559.00	915,985.35	201,557.30	915,985.35	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,935,683.00	11,367,111.83	3,417,417.07	11,367,111.83	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,321,410.00	3,597,870.37	1,166,938.91	3,597,870.37	0.00	0.0%
PERS		3201-3202	1,351,536.00	1,354,878.15	383,757.71	1,354,878.15	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,395,485.00	1,418,136.29	445,859.72	1,418,136.29	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,202,571.00	5,436,949.66	1,055,271.28	5,436,949.66	0.00	0.0%
Unemployment Insurance		3501-3502	25,795.00	26,214.50	8,845.40	26,214.50	0.00	0.0%
Workers' Compensation		3601-3602	1,181,528.00	1,154,513.40	367,965.01	1,154,513.40	0.00	0.0%
OPEB, Allocated		3701-3702	1,063,992.00	1,063,992.00	338,306.42	1,063,992.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	990,978.00	1,014,706.33	602,982.83	1,014,706.33	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,533,295.00	15,067,260.70	4,369,927.28	15,067,260.70	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	260,000.00	537,667.15	215,710.28	537,667.15	0.00	0.0%
Books and Other Reference Materials		4200	200.00	12,149.22	970.14	12,149.22	0.00	0.0%
Materials and Supplies		4300	4,497,830.00	3,134,299.40	634,318.46	3,134,299.40	0.00	0.0%
Noncapitalized Equipment		4400	189,800.00	945,960.64	679,229.20	945,960.64	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,947,830.00	4,630,076.41	1,530,228.08	4,630,076.41	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	116,294.00	109,307.12	20,343.47	109,307.12	0.00	0.0%
Dues and Memberships		5300	19,079.00	25,924.00	23,896.90	25,924.00	0.00	0.0%
Insurance		5400-5450	527,002.00	513,478.41	439,786.33	513,478.41	0.00	0.0%
Operations and Housekeeping Services		5500	2,672,326.00	3,271,159.82	958,696.06	3,271,159.82	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	523,366.00	834,365.33	204,521.34	834,365.33	0.00	0.0%
Transfers of Direct Costs		5710	(137,094.00)	(143,549.29)	(120,192.49)	(143,549.29)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(519,300.00)	(529,287.02)	(44,564.40)	(529,287.02)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,158,684.00	1,067,034.34	209,839.17	1,067,034.34	0.00	0.0%
Communications		5900	126,909.00	135,834.61	85,557.25	135,834.61	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,487,266.00	5,284,267.32	1,777,883.63	5,284,267.32	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	9,779.00	0.00	9,779.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	44,944.61	27,580.61	44,944.61	0.00	0.0%
Equipment Replacement		6500	129,657.00	174,722.30	53,015.03	174,722.30	0.00	0.0%
TOTAL, CAPITAL OUTLAY			129,657.00	229,445.91	80,595.64	229,445.91	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	37,605.00	37,604.45	25,430.11	37,604.45	0.00	0.0%
Other Debt Service - Principal		7439	471,841.00	750,554.16	620,008.95	750,554.16	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			509,446.00	788,158.61	645,439.06	788,158.61	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(121,229.00)	(121,229.00)	(23,044.89)	(121,229.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(220,869.00)	(220,869.00)	0.00	(220,869.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(342,098.00)	(342,098.00)	(23,044.89)	(342,098.00)	0.00	0.0%
TOTAL, EXPENDITURES			74,670,016.00	77,861,516.07	25,061,559.55	77,861,516.07	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	32,743.00	32,743.00	0.00	32,743.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			32,743.00	32,743.00	0.00	32,743.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	121,718.00	121,718.00	0.00	121,718.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			121,718.00	121,718.00	0.00	121,718.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(9,487,936.00)	(9,521,698.87)	0.00	(9,521,698.87)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,487,936.00)	(9,521,698.87)	0.00	(9,521,698.87)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(9,576,911.00)	(9,610,673.87)	0.00	(9,610,673.87)	0.00	0.0%

Form 011 ~ Restricted General Fund Revenue & Expenditures

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	370,038.00	389,893.00	0.00	389,893.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,628,994.00	6,065,872.75	604,997.13	6,065,872.75	0.00	0.0%
3) Other State Revenue		8300-8599	1,359,190.00	3,069,041.48	2,009,176.48	3,069,041.48	0.00	0.0%
4) Other Local Revenue		8600-8799	6,966,809.00	7,251,694.00	1,621,100.66	7,251,694.00	0.00	0.0%
5) TOTAL, REVENUES			14,325,031.00	16,776,501.23	4,235,274.27	16,776,501.23		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,050,376.00	9,232,921.65	3,120,006.27	9,232,921.65	0.00	0.0%
2) Classified Salaries		2000-2999	5,327,280.00	5,327,306.66	1,564,951.30	5,327,306.66	0.00	0.0%
3) Employee Benefits		3000-3999	4,858,683.00	5,056,637.24	1,219,630.41	5,056,637.24	0.00	0.0%
4) Books and Supplies		4000-4999	2,158,369.00	3,696,540.49	131,223.47	3,696,540.49	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,291,340.00	3,005,075.36	377,854.64	3,005,075.36	0.00	0.0%
6) Capital Outlay		6000-6999	5,690.00	650,581.36	23,119.10	650,581.36	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	121,229.00	121,229.00	23,044.89	121,229.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,812,967.00	27,090,291.76	6,459,830.08	27,090,291.76		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,487,936.00)	(10,313,790.53)	(2,224,555.81)	(10,313,790.53)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	9,487,936.00	9,521,698.87	0.00	9,521,698.87	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,487,936.00	9,521,698.87	0.00	9,521,698.87		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(792,091.66)	(2,224,555.81)	(792,091.66)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	792,091.66	792,091.66		792,091.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			792,091.66	792,091.66		792,091.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			792,091.66	792,091.66		792,091.66		
2) Ending Balance, June 30 (E + F1e)			792,091.66	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	792,091.66	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	370,038.00	389,893.00	0.00	389,893.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			370,038.00	389,893.00	0.00	389,893.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,015,490.00	2,015,490.00	0.00	2,015,490.00	0.00	0.0%
Special Education Discretionary Grants		8182	436,982.00	559,982.00	0.00	559,982.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	23,492.00	23,492.00	0.00	23,492.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	2,245,999.00	2,522,738.46	396,079.46	2,522,738.46	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	496,761.00	531,546.10	105,142.10	531,546.10	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	30,809.00	32,963.19	2,354.19	32,963.19	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	229,661.00	229,661.00	0.00	229,661.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	150,000.00	150,000.00	101,421.38	150,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,628,994.00	6,065,872.75	604,997.13	6,065,872.75	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/IP Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	813,797.00	813,797.00	240,690.00	813,797.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	348,191.00	390,215.97	42,024.97	390,215.97	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	1,667,826.51	1,667,826.51	1,667,826.51	0.00	0.0%
All Other State Revenue	All Other	8590	197,202.00	197,202.00	58,635.00	197,202.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,359,190.00	3,069,041.48	2,009,176.48	3,069,041.48	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	18,962.00	18,962.00	0.00	18,962.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,301,738.00	1,301,738.00	16,666.66	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 (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,646,109.00	5,930,994.00	1,604,434.00	5,930,994.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,966,809.00	7,251,694.00	1,621,100.66	7,251,694.00	0.00	0.0%
TOTAL, REVENUES			14,325,031.00	16,776,501.23	4,235,274.27	16,776,501.23	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,885,086.00	5,778,265.33	1,985,194.59	5,778,265.33	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,773,501.00	2,920,834.52	945,383.52	2,920,834.52	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	338,751.00	342,016.24	125,359.64	342,016.24	0.00	0.0%
Other Certificated Salaries		1900	53,038.00	191,805.56	64,068.52	191,805.56	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,050,376.00	9,232,921.65	3,120,006.27	9,232,921.65	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,678,689.00	2,770,517.36	810,903.26	2,770,517.36	0.00	0.0%
Classified Support Salaries		2200	1,430,532.00	1,444,409.83	458,436.96	1,444,409.83	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	152,796.00	152,796.05	50,584.64	152,796.05	0.00	0.0%
Clerical, Technical and Office Salaries		2400	294,502.00	297,051.46	98,336.19	297,051.46	0.00	0.0%
Other Classified Salaries		2900	770,761.00	662,531.96	146,690.25	662,531.96	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,327,280.00	5,327,306.66	1,564,951.30	5,327,306.66	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	755,795.00	818,941.71	275,432.94	818,941.71	0.00	0.0%
PERS		3201-3202	671,706.00	678,096.85	175,271.19	678,096.85	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	540,843.00	569,871.69	163,345.82	569,871.69	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,178,740.00	2,267,251.81	428,065.75	2,267,251.81	0.00	0.0%
Unemployment Insurance		3501-3502	7,444.00	7,575.19	2,379.35	7,575.19	0.00	0.0%
Workers' Compensation		3601-3602	340,402.00	341,551.29	104,175.61	341,551.29	0.00	0.0%
OPEB, Allocated		3701-3702	10,923.00	9,576.00	0.00	9,576.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	352,830.00	363,772.70	70,959.75	363,772.70	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,858,683.00	5,056,637.24	1,219,630.41	5,056,637.24	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	348,191.00	392,007.53	9,524.28	392,007.53	0.00	0.0%
Books and Other Reference Materials		4200	0.00	10,124.44	1,349.48	10,124.44	0.00	0.0%
Materials and Supplies		4300	1,779,242.00	3,256,280.21	118,580.66	3,256,280.21	0.00	0.0%
Noncapitalized Equipment		4400	30,936.00	38,128.31	1,769.05	38,128.31	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,158,369.00	3,696,540.49	131,223.47	3,696,540.49	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	277,547.00	342,501.87	14,593.43	342,501.87	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,829.00	35,463.75	13,852.21	35,463.75	0.00	0.0%
Transfers of Direct Costs		5710	137,094.00	143,549.29	120,192.49	143,549.29	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	107.73	107.73	107.73	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,842,336.00	2,478,918.72	229,108.78	2,478,918.72	0.00	0.0%
Communications		5900	4,534.00	4,534.00	0.00	4,534.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,291,340.00	3,005,075.36	377,854.64	3,005,075.36	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	5,690.00	2,028.35	0.00	2,028.35	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	553,794.65	3,661.65	553,794.65	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	94,758.36	19,457.45	94,758.36	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,690.00	650,581.36	23,119.10	650,581.36	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	121,229.00	121,229.00	23,044.89	121,229.00	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			121,229.00	121,229.00	23,044.89	121,229.00	0.00	0.0%
TOTAL, EXPENDITURES			23,812,967.00	27,090,291.76	6,459,830.08	27,090,291.76	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	9,487,936.00	9,521,698.87	0.00	9,521,698.87	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			9,487,936.00	9,521,698.87	0.00	9,521,698.87	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			9,487,936.00	9,521,698.87	0.00	9,521,698.87	0.00	0.0%

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

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

37 68197 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	81,554,932.00	82,320,761.00	17,038,673.07	82,320,761.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,659,997.00	6,096,875.75	605,323.32	6,096,875.75	0.00	0.0%
3) Other State Revenue		8300-8599	3,143,900.00	5,653,913.26	2,046,213.26	5,653,913.26	0.00	0.0%
4) Other Local Revenue		8600-8799	7,368,725.00	7,970,156.21	2,178,763.55	7,970,156.21	0.00	0.0%
5) TOTAL, REVENUES			97,727,554.00	102,041,706.22	21,868,973.20	102,041,706.22		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	48,519,313.00	50,070,214.94	16,383,119.95	50,070,214.94	0.00	0.0%
2) Classified Salaries		2000-2999	16,262,963.00	16,694,418.49	4,982,368.37	16,694,418.49	0.00	0.0%
3) Employee Benefits		3000-3999	19,391,978.00	20,123,897.94	5,589,557.69	20,123,897.94	0.00	0.0%
4) Books and Supplies		4000-4999	7,106,199.00	8,326,616.90	1,661,451.55	8,326,616.90	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,778,606.00	8,289,342.68	2,155,738.27	8,289,342.68	0.00	0.0%
6) Capital Outlay		6000-6999	135,347.00	880,027.27	103,714.74	880,027.27	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	509,446.00	788,158.61	645,439.06	788,158.61	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(220,869.00)	(220,869.00)	0.00	(220,869.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			98,482,983.00	104,951,807.83	31,521,389.63	104,951,807.83		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(755,429.00)	(2,910,101.61)	(9,652,416.43)	(2,910,101.61)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	32,743.00	32,743.00	0.00	32,743.00	0.00	0.0%
b) Transfers Out		7600-7629	121,718.00	121,718.00	0.00	121,718.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(88,975.00)	(88,975.00)	0.00	(88,975.00)		

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

37 68197 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(844,404.00)	(2,999,076.61)	(9,652,416.43)	(2,999,076.61)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,206,999.41	7,206,999.41		7,206,999.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,206,999.41	7,206,999.41		7,206,999.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,206,999.41	7,206,999.41		7,206,999.41		
2) Ending Balance, June 30 (E + F1e)			6,362,595.41	4,207,922.80		4,207,922.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	141,565.00	141,565.00		141,565.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	792,091.66	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,419,186.00	870,502.80		870,502.80		
State Teachers Retirement Increase	0000	9780	1,419,186.00					
ADDITIONAL BOARD RESERVE	0000	9780		761,008.02				
ADDITIONAL BOARD RESERVE	1100	9780		37,036.78				
ADDITIONAL BOARD RESERVE	1400	9780		72,458.00				
ADDITIONAL BOARD RESERVE	0000	9780				761,008.02		
ADDITIONAL BOARD RESERVE	1100	9780				37,036.78		
ADDITIONAL BOARD RESERVE	1400	9780				72,458.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,962,220.00	3,152,205.00		3,152,205.00		
Unassigned/Unappropriated Amount		9790	1,003,882.75	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	48,519,609.00	45,868,254.00	13,074,408.00	45,868,254.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	10,617,425.00	12,894,261.00	3,205,451.00	12,894,261.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	211,391.00	209,365.00	(16.28)	209,365.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,838,054.00	24,063,776.00	(29,997.70)	24,063,776.00	0.00	0.0%
Unsecured Roll Taxes		8042	796,183.00	832,298.00	632,914.15	832,298.00	0.00	0.0%
Prior Years' Taxes		8043	(19,235.00)	(8,715.00)	(1,609.92)	(8,715.00)	0.00	0.0%
Supplemental Taxes		8044	602,816.00	819,623.00	157,523.82	819,623.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,711,955.00)	(2,861,741.00)	0.00	(2,861,741.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	330,606.00	113,747.00	0.00	113,747.00	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 (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			81,184,894.00	81,930,868.00	17,038,673.07	81,930,868.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	370,038.00	389,893.00	0.00	389,893.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			81,554,932.00	82,320,761.00	17,038,673.07	82,320,761.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	31,000.00	31,000.00	324.09	31,000.00	0.00	0.0%
Special Education Entitlement		8181	2,015,490.00	2,015,490.00	0.00	2,015,490.00	0.00	0.0%
Special Education Discretionary Grants		8182	436,982.00	559,982.00	0.00	559,982.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	3.00	3.00	2.10	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	23,492.00	23,492.00	0.00	23,492.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	2,245,999.00	2,522,738.46	396,079.46	2,522,738.46	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	496,761.00	531,546.10	105,142.10	531,546.10	0.00	0.0%

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

37 68197 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	30,609.00	32,963.19	2,354.19	32,963.19	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	229,661.00	229,661.00	0.00	229,661.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	150,000.00	150,000.00	101,421.38	150,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,659,997.00	6,096,875.75	605,323.32	6,096,875.75	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	813,797.00	813,797.00	240,690.00	813,797.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	322,306.00	1,085,431.00	0.00	1,085,431.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,810,595.00	1,889,656.75	79,061.75	1,889,656.75	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	1,667,826.51	1,667,826.51	1,667,826.51	0.00	0.0%
All Other State Revenue	All Other	8590	197,202.00	197,202.00	58,635.00	197,202.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,143,900.00	5,653,913.26	2,046,213.26	5,653,913.26	0.00	0.0%

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

37 68197 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	18,962.00	18,962.00	0.00	18,962.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	2,000.00	2,000.00	4,110.03	2,000.00	0.00	0.0%
Leases and Rentals		8650	243,937.00	266,980.50	95,181.10	266,980.50	0.00	0.0%
Interest		8660	100,979.00	100,979.00	140,067.42	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	0.00	0.0%
Interagency Services		8677	1,301,738.00	1,301,738.00	16,666.66	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	20,000.00	20,000.00	17,094.66	20,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	35,000.00	328,502.71	301,209.68	328,502.71	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,646,109.00	5,930,994.00	1,604,434.00	5,930,994.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,368,725.00	7,970,156.21	2,178,763.55	7,970,156.21	0.00	0.0%
TOTAL, REVENUES			97,727,554.00	102,041,706.22	21,868,973.20	102,041,706.22	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	39,579,869.00	40,843,714.88	13,314,106.85	40,843,714.88	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,272,546.00	4,423,550.70	1,431,946.98	4,423,550.70	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,691,799.00	3,692,260.18	1,243,962.86	3,692,260.18	0.00	0.0%
Other Certificated Salaries		1900	975,099.00	1,110,689.18	393,103.26	1,110,689.18	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			48,519,313.00	50,070,214.94	16,383,119.95	50,070,214.94	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,910,527.00	2,986,596.38	848,878.10	2,986,596.38	0.00	0.0%
Classified Support Salaries		2200	5,839,460.00	6,216,960.64	1,871,813.03	6,216,960.64	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,024,483.00	926,928.74	342,295.04	926,928.74	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,813,173.00	4,985,415.42	1,571,134.65	4,985,415.42	0.00	0.0%
Other Classified Salaries		2900	1,675,320.00	1,578,517.31	348,247.55	1,578,517.31	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,262,963.00	16,694,418.49	4,982,368.37	16,694,418.49	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,077,205.00	4,416,812.08	1,442,371.85	4,416,812.08	0.00	0.0%
PERS		3201-3202	2,023,242.00	2,032,975.00	559,028.90	2,032,975.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,936,328.00	1,988,007.98	609,205.54	1,988,007.98	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,381,311.00	7,704,201.47	1,483,337.03	7,704,201.47	0.00	0.0%
Unemployment Insurance		3501-3502	33,239.00	33,789.69	11,224.75	33,789.69	0.00	0.0%
Workers' Compensation		3601-3602	1,521,930.00	1,496,064.69	472,140.62	1,496,064.69	0.00	0.0%
OPEB, Allocated		3701-3702	1,074,915.00	1,073,568.00	338,306.42	1,073,568.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,343,808.00	1,378,479.03	673,942.58	1,378,479.03	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,391,978.00	20,123,897.94	5,589,557.69	20,123,897.94	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	608,191.00	929,674.68	225,234.56	929,674.68	0.00	0.0%
Books and Other Reference Materials		4200	200.00	22,273.66	2,319.62	22,273.66	0.00	0.0%
Materials and Supplies		4300	6,277,072.00	6,390,579.61	752,899.12	6,390,579.61	0.00	0.0%
Noncapitalized Equipment		4400	220,736.00	984,088.95	680,998.25	984,088.95	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,106,199.00	8,326,616.90	1,661,451.55	8,326,616.90	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	393,841.00	451,808.99	34,936.90	451,808.99	0.00	0.0%
Dues and Memberships		5300	19,079.00	25,924.00	23,896.90	25,924.00	0.00	0.0%
Insurance		5400-5450	527,002.00	513,478.41	439,786.33	513,478.41	0.00	0.0%
Operations and Housekeeping Services		5500	2,672,326.00	3,271,159.82	958,696.06	3,271,159.82	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	553,195.00	869,829.08	218,373.55	869,829.08	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(519,300.00)	(529,179.29)	(44,456.67)	(529,179.29)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,001,020.00	3,545,953.06	438,947.95	3,545,953.06	0.00	0.0%
Communications		5900	131,443.00	140,368.61	85,557.25	140,368.61	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,778,606.00	8,289,342.68	2,155,738.27	8,289,342.68	0.00	0.0%

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

37 68197 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	5,690.00	2,028.35	0.00	2,028.35	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	563,573.65	3,661.65	563,573.65	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	44,944.61	27,580.61	44,944.61	0.00	0.0%
Equipment Replacement		6500	129,657.00	269,480.66	72,472.48	269,480.66	0.00	0.0%
TOTAL, CAPITAL OUTLAY			135,347.00	880,027.27	103,714.74	880,027.27	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	37,605.00	37,604.45	25,430.11	37,604.45	0.00	0.0%
Other Debt Service - Principal		7439	471,841.00	750,554.16	620,008.95	750,554.16	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			509,446.00	788,158.61	645,439.06	788,158.61	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(220,869.00)	(220,869.00)	0.00	(220,869.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(220,869.00)	(220,869.00)	0.00	(220,869.00)	0.00	0.0%
TOTAL, EXPENDITURES			98,482,983.00	104,951,807.83	31,521,389.63	104,951,807.83	0.00	0.0%

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

Form AI ~ Average Daily Attendance

Form 01CSI ~ School District Criteria & Standards Review

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 1A)	First Interim Projected Year Totals		
Current Year (2014-15)	11,565.05	11,630.40	0.6%	Met
1st Subsequent Year (2015-16)	11,540.19	11,630.40	0.8%	Met
2nd Subsequent Year (2016-17)	11,540.19	11,630.40	0.8%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2014-15)	12,028	12,147	1.0%	Met
1st Subsequent Year (2015-16)	12,028	12,147	1.0%	Met
2nd Subsequent Year (2016-17)	12,028	12,147	1.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	11,630	12,147	95.7%	Met
1st Subsequent Year (2015-16)	11,630	12,147	95.7%	Met
2nd Subsequent Year (2016-17)	11,630	12,147	95.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
Current Year (2014-15)	81,184,894.00	81,930,868.00	0.9%	Met
1st Subsequent Year (2015-16)	88,716,302.00	86,454,536.00	-2.5%	Not Met
2nd Subsequent Year (2016-17)	92,460,948.00	91,327,008.00	-1.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The LCFF DOF calculator assumed a 33.95% GAP Funding rate for 2015-16 at the time the budget was adopted. The GAP funding rate changed in the adopted state budget to 20.68%.

5. CRITERION: Salaries and Benefits

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

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

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

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

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

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

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	67,271,665.82	77,861,516.07	86.4%	Not Met
1st Subsequent Year (2015-16)	66,746,590.00	77,121,608.00	86.5%	Not Met
2nd Subsequent Year (2016-17)	68,678,597.00	79,042,627.00	86.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

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

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	5,659,997.00	6,096,875.75	7.7%	Yes
1st Subsequent Year (2015-16)	5,659,997.00	5,897,230.00	4.2%	No
2nd Subsequent Year (2016-17)	5,659,997.00	5,897,230.00	4.2%	No

Explanation:
(required if Yes)

Fiscal Year 2014-15 First Interim includes carryover, unused grants, and unearned revenue from the prior year. The multi-year projection is adjusted for these one time funds

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	3,143,900.00	5,653,913.26	79.8%	Yes
1st Subsequent Year (2015-16)	3,137,054.00	3,220,764.00	2.7%	No
2nd Subsequent Year (2016-17)	3,133,175.00	3,220,764.00	2.8%	No

Explanation:
(required if Yes)

Fiscal Year 2014-15 First Interim includes carryover, unused grants, and unearned revenue from the prior year. The multi-year projection is adjusted for these one time funds. Common Core carryover funds account for the majority the changes in 2014-15. Mandate Block Grant funds provide one time funding in 2014-15 and only a portion of the funding is on-going in 2015-16 and 2016-17

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	7,368,725.00	7,970,156.21	8.2%	Yes
1st Subsequent Year (2015-16)	7,374,796.00	7,776,221.00	5.4%	Yes
2nd Subsequent Year (2016-17)	7,381,546.00	7,784,171.00	5.5%	Yes

Explanation:
(required if Yes)

Fiscal Year 2014-15 First Interim includes carryover, unused grants, and unearned revenue from the prior year. Also included is one-time unanticipated revenue. The multi-year projection is adjusted for these one time funds.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	7,106,199.00	8,326,616.90	17.2%	Yes
1st Subsequent Year (2015-16)	8,454,330.00	6,856,981.00	-18.9%	Yes
2nd Subsequent Year (2016-17)	8,865,688.00	7,042,119.00	-20.6%	Yes

Explanation:
(required if Yes)

2013-14 carryover and one-time funds are included in the books and supplies in 2014-15 first interim report. The 2014-15 budget projections do not include the assumption of any carryover funds. Common Core carryover funds were not included in budget. Routine Restricted Maintenance funds are increased in 2015-16 and are budgeted in 4000 objects.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	6,778,606.00	8,289,342.68	22.3%	Yes
1st Subsequent Year (2015-16)	6,946,458.00	8,518,624.00	22.6%	Yes
2nd Subsequent Year (2016-17)	6,867,101.00	8,474,915.00	23.4%	Yes

Explanation:
(required if Yes)

2013-14 carryover and one-time funds are included in the services and operating expenses in the 2014-15 first interim report. The 2014-15 budget projections do not include the assumption of any carryover funds. Utilities expenditures have increased by approximately \$600K since the adoption of the 2014-15 budget

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	16,172,622.00	19,720,945.22	21.9%	Not Met
1st Subsequent Year (2015-16)	16,171,847.00	16,894,215.00	4.5%	Met
2nd Subsequent Year (2016-17)	16,174,718.00	16,902,165.00	4.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	13,884,805.00	16,615,959.58	19.7%	Not Met
1st Subsequent Year (2015-16)	15,400,788.00	15,375,605.00	-0.2%	Met
2nd Subsequent Year (2016-17)	15,732,789.00	15,517,034.00	-1.4%	Met

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

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

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

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

Fiscal Year 2014-15 First Interim includes carryover, unused grants, and unearned revenue from the prior year. The multi-year projection is adjusted for these one time funds

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

Fiscal Year 2014-15 First Interim includes carryover, unused grants, and unearned revenue from the prior year. The multi-year projection is adjusted for these one time funds. Common Core carryover funds account for the majority the changes in 2014-15. Mandate Block Grant funds provide one time funding in 2014-15 and only a portion of the funding is on-going in 2015-16 and 2016-17

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

Fiscal Year 2014-15 First Interim includes carryover, unused grants, and unearned revenue from the prior year. Also included is one-time unanticipated revenue. The multi-year projection is adjusted for these one time funds.

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

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

2013-14 carryover and one-time funds are included in the books and supplies in 2014-15 first interim report. The 2014-15 budget projections do not include the assumption of any carryover funds. Common Core carryover funds were not included in budget. Routine Restricted Maintenance funds are increased in 2015-16 and are budgeted in 4000 objects.

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

2013-14 carryover and one-time funds are included in the services and operating expenses in the 2014-15 first Interim report. The 2014-15 budget projections do not include the assumption of any carryover funds. Utilities expenditures have increased by approximately \$600K since the adoption of the 2014-15 budget

7. CRITERION: Facilities Maintenance

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7, Line 2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	986,047.01	2,029,407.87	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		1,887,385.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.2%	4.3%	5.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.4%	1.4%	1.7%

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 (2014-15)	(2,206,984.95)	77,983,234.07	2.8%	Not Met
1st Subsequent Year (2015-16)	23,990.00	77,243,326.00	N/A	Met
2nd Subsequent Year (2016-17)	2,211,830.00	79,164,345.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending in 2014-15 is a result of 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 budget assumes all funds are expended. Additionally with the implementation of LCFF, the allocation of funds to school sites has increased which will result in a higher amount of funds unexpended at year end.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2014-15)		4,207,922.80	Met
1st Subsequent Year (2015-16)		4,231,912.80	Met
2nd Subsequent Year (2016-17)		6,443,742.80	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2014-15)		8,958,480.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	11,630	11,630	11,630
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

- Enter the name(s) of the SELPA(s):

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

Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0.00	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	105,073,525.83	103,747,397.00	106,439,979.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	105,073,525.83	103,747,397.00	106,439,979.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,152,205.77	3,112,421.91	3,193,199.37
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,152,205.77	3,112,421.91	3,193,199.37

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,152,205.00	3,112,422.00	3,193,199.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	936,528.80
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	1,251,489.20	1,338,207.20	1,424,925.20
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	
8. District's Available Reserve Amount (Lines C1 thru C7)	4,403,694.20	4,450,629.20	5,554,653.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.19%	4.29%	5.22%
District's Reserve Standard (Section 10B, Line 7):	3,152,205.77	3,112,421.91	3,193,199.37
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

**-5.0% to +5.0%
or -\$20,000 to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(9,487,936.00)	(9,521,698.87)	0.4%	33,762.87	Met
1st Subsequent Year (2015-16)	(11,191,068.00)	(11,589,824.00)	3.6%	398,756.00	Met
2nd Subsequent Year (2016-17)	(11,954,387.00)	(12,361,387.00)	3.4%	407,000.00	Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	32,743.00	32,743.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	32,743.00	32,743.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	32,743.00	32,743.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	121,718.00	121,718.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	121,718.00	121,718.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	121,718.00	121,718.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
31,952,016.00	31,952,016.00
31,952,016.00	31,952,016.00

Actuarial	Actuarial
July 1 2013	July 1 2013

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
3,604,947.00	3,604,947.00
3,604,947.00	3,604,947.00
3,604,947.00	3,604,947.00

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

1,140,598.00	1,139,251.00
1,254,657.80	1,196,213.55
1,380,123.58	1,256,024.22

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

1,140,598.00	1,139,251.00
1,254,657.80	1,196,213.55
1,380,123.58	1,256,024.22

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

161	161
161	161
161	161

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
	2,048,932.00	2,048,932.00
	2,104,781.00	2,104,781.00
	2,162,604.00	2,162,604.00

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

	2,048,932.00	2,048,932.00
	2,104,781.00	2,104,781.00
	2,162,604.00	2,162,604.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	555.4	576.9	576.9	576.9

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

n/a

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?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

--

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

--

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	379.6	390.9	390.9	390.9

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

n/a

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?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

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

If No, continue with section S8C.

Yes

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	47.0	48.0	48.0	48.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

Yes

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

No

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

No

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

Yes

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

Comments:
(optional)

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

End of School District First Interim Criteria and Standards Review

2014-15 Form CI ~ Interim Certification

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 09, 2014

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Robyn Adams

Telephone: 619-668-5700 ext 6430

Title: Director Fiscal Services

E-mail: robyn.adams@lmsvsd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	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 October 31, 2014

La Mesa-Spring Valley Elementary

68197 TF

2000 2000

12/3/2014 14:32

Figure 1 A new paradigm

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2014-15 General Fund Cashflows

Actuals to end of the month of:

October 2014

[illegible]

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

Assumptions ~ 1st Interim Multi-Year Projection Assumptions for 2014-15, 2015-16, and 2016-17

La Mesa-Spring Valley Elementary 1st Interim 2014-15

DESCRIPTION	OBJECT CODE	FY 2014-15 Current (Base Year)			FY 2015-16 First Projected Year			FY 2016-17 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A Beginning Balance as of July 1		\$6,414,908	\$792,092	\$7,207,000	\$4,207,923	\$0	\$4,207,923	\$4,231,912	\$0	\$4,231,912
B Revenues										
1. Revenue Limit Sources	8010-8099	81,930,868	389,893	82,320,761	86,454,536	389,893	86,844,429	91,327,008	389,893	91,716,901
2. Federal Revenues	8100-8299	31,003	6,065,873	6,096,876	31,003	5,866,227	5,897,230	31,003	5,866,227	5,897,230
3. Other State Revenues	8300-8599	2,584,872	3,069,041	5,653,913	1,814,331	1,406,433	3,220,764	1,814,331	1,406,433	3,220,764
4. Other Local Revenues	8600-8799	718,462	7,251,694	7,970,156	524,527	7,251,694	7,776,221	532,477	7,251,694	7,784,171
5 Total Revenues		85,265,205	16,776,501	102,041,706	88,824,397	14,914,247	103,738,644	93,704,819	14,914,247	108,619,065
Beginning Balance & Revenue (A+B5)		\$91,680,113	\$17,568,593	\$109,248,706	\$93,032,320	\$14,914,247	\$107,946,567	\$97,936,731	\$14,914,247	\$112,850,978
C Expenditures										
1. Certificated Salaries	1000-1999	40,837,293	9,232,922	50,070,215	40,161,477	9,323,333	49,484,810	40,553,903	9,414,648	49,968,551
2. Classified Salaries	2000-2999	11,367,112	5,327,307	16,694,418	11,121,623	5,723,954	16,845,578	11,223,679	5,774,569	16,998,248
3. Employee Benefits	3000-3999	15,067,261	5,056,637	20,123,898	15,463,490	5,495,492	20,958,983	16,901,015	5,968,049	22,869,065
4. Books & Supplies	4000-4999	4,630,076	3,696,540	8,326,617	4,216,906	2,640,075	6,856,981	4,330,762	2,711,357	7,042,119
5. Services, Other Operating Exp	5000-5999	5,284,267	3,005,075	8,289,343	5,439,152	3,079,472	8,518,624	5,316,176	3,158,739	8,474,915
6. Capital Outlay	6000-6999	229,446	650,581	880,027	281,794	117,363	399,157	289,402	120,532	409,935
7. Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8. Debt Service	7400-7499	788,159	0	788,159	788,159	0	788,159	788,159	0	788,159
9. Direct Support/Indirect Costs	7300-7399	(342,098)	121,229	(220,869)	(350,993)	124,381	(226,612)	(360,469)	127,739	(232,730)
10. CSR Reduction (for info only)		0	0	0	0	0	0	0	0	0
11. Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12 Total Expenditures:		\$77,861,516	\$27,090,292	\$104,951,808	\$77,121,609	\$26,504,071	\$103,625,680	\$79,042,628	\$27,275,633	\$106,318,261
D Interfund Xfers/Other Sources										
1. Transfers In	8910-8929	32,743	0	32,743	32,743	0	32,743	32,743	0	32,743
2. Transfers Out	7610-7629	121,718	0	121,718	121,718	0	121,718	121,718	0	121,718
3. Sources	8930-8979	0	0	0	0	0	0	0	0	0
4. Uses	7630-7699	0	0	0	0	0	0	0	0	0
5. Contributions	8980-8999	(9,521,699)	9,521,699	0	(11,589,824)	11,589,824	0	(12,361,387)	12,361,387	0
E Net Increase (Decrease) In Fund Balance		(\$2,206,985)	(\$792,092)	(\$2,999,077)	\$23,989	(\$0)	\$23,989	\$2,211,829	\$0	\$2,211,829
F Ending Balance		\$4,207,923	\$0	\$4,207,923	\$4,231,912	\$0	\$4,231,912	\$6,443,741	\$0	\$6,443,741
1. Revolving Cash	9711	43,650	0	43,650	43,650	0	43,650	43,650	0	43,650
2. Stores	97xx	141,565	0	141,565	141,565	0	141,565	141,565	0	141,565
3 Other Reserves		1,251,489	0	1,251,489	1,338,207	0	1,338,207	1,424,925	0	1,424,925
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	870,502	0	870,502	934,275	0	934,275	2,128,800	0	2,128,800
7. Reserve for Economic Uncertainties	9789	3,152,206	0	3,152,206	3,112,422	0	3,112,422	3,193,199	0	3,193,199
8. Unassigned/unappropriated Amount	9790	0	0	0	0	0	0	936,527	0	936,527
G Components of Ending Fund Balance Total		\$5,459,412	\$0	\$5,459,412	\$5,570,119	\$0	\$5,570,119	\$7,868,666	\$0	\$7,868,666

3% Calculated Reserve, or \$50,000 (greater of the two)			
Reserve Percentage Level for this district:	3.00%	Total Reserves	3% Calculated Difference
FY 2014-15 ADA Input Sheet (District):	11,630.40	FY 2014-15 Bud	\$3,152,206 \$0
		FY 2015-16 Proj	\$3,112,422 \$0
		FY 2016-17 Proj	\$3,193,199 \$0
FY 2015-16 Unappropriated Amount is:	Positive		
FY 2016-17 Unappropriated Amount is:	Positive		

*NOTE: Negative number means reserve % not met compares amount in 9770 only.
 *NOTE: negative number means reserve % not met compares amount in 9/10 only. A difference or 0 does not necessarily mean the Unappropriated Amount is positive

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	82,320,761.00	5.50%	86,844,429.00	5.61%	91,716,901.00
2. Federal Revenues	8100-8299	6,096,875.75	-3.27%	5,897,230.00	0.00%	5,897,230.00
3. Other State Revenues	8300-8399	5,653,913.26	-43.03%	3,220,764.00	0.00%	3,220,764.00
4. Other Local Revenues	8600-8799	7,970,156.21	-2.43%	7,776,221.00	0.10%	7,784,171.00
5. Other Financing Sources						
a. Transfers In	8900-8929	32,743.00	0.00%	32,743.00	0.00%	32,743.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		102,074,449.22	1.66%	103,771,387.00	4.70%	108,651,809.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,070,214.94		49,484,810.00
b. Step & Column Adjustment				498,784.28		483,741.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,084,189.22)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,070,214.94	-1.17%	49,484,810.00	0.98%	49,968,551.00
2. Classified Salaries						
a. Base Salaries				16,694,418.49		16,845,577.00
b. Step & Column Adjustment				166,944.18		152,671.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,785.67)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,694,418.49	0.91%	16,845,577.00	0.91%	16,998,248.00
3. Employee Benefits	3000-3999	20,123,897.94	4.15%	20,958,982.00	9.11%	22,869,064.00
4. Books and Supplies	4000-4999	8,326,616.90	-17.65%	6,856,981.00	2.70%	7,042,119.00
5. Services and Other Operating Expenditures	5000-5999	8,289,342.68	2.77%	8,518,624.00	-0.51%	8,474,915.00
6. Capital Outlay	6000-6999	880,027.27	-54.64%	399,157.00	2.70%	409,934.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	788,158.61	0.00%	788,159.00	0.00%	788,159.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(220,869.00)	2.60%	(226,611.00)	2.70%	(232,729.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	121,718.00	0.00%	121,718.00	0.00%	121,718.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		105,073,525.83	-1.26%	103,747,397.00	2.60%	106,439,979.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,999,076.61)		23,990.00		2,211,830.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,206,999.41		4,207,922.80		4,231,912.80
2. Ending Fund Balance (Sum lines C and D1)		4,207,922.80		4,231,912.80		6,443,742.80
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	185,215.00		185,215.00		185,215.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	870,502.80		934,275.80		2,128,800.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,152,205.00		3,112,422.00		3,193,199.00
2. Unassigned/Unappropriated	9790	0.00		0.00		936,528.80
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,207,922.80		4,231,912.80		6,443,742.80

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,152,205.00		3,112,422.00		3,193,199.00
c. Unassigned/Unappropriated	9790	0.00		0.00		936,528.80
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,251,489.20		1,338,207.20		1,424,925.20
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		4,403,694.20		4,450,629.20		5,554,653.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.19%		4.29%		5.22%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		11,630.40		11,630.40		11,630.40
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		105,073,525.83		103,747,397.00		106,439,979.00
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)		105,073,525.83		103,747,397.00		106,439,979.00
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)		3,152,205.77		3,112,421.91		3,193,199.37
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,152,205.77		3,112,421.91		3,193,199.37
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Multi-Year Projection Assumptions Sheet
1st Interim 2014-15

La Mesa-Spring Valley Elementary

DESCRIPTION	Data in shaded areas are provided by SDCOE (for information only)			
	SDCOE	FY 2014-15	FY 2015-16	FY 2016-17
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)
COLA - (SSC Dartboard)	Informational	0.850%	2.100%	2.300%
COLA - (DOF)	Used in Calc	0.850%	2.190%	2.140%
Funded COLA - (Categorical)	Used in Calc	0.00%	0.00%	0.00%
Gap Funding - (DOF)	Informational	29.56%	20.68%	25.48%
California Consumer Price Index - (SSC Dartboard)	Used in Calc	2.40%	2.60%	2.70%
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$128	\$128	\$128
	Restricted	\$34	\$34	\$34
Current Interest Rate - (SD County Treasurer's Office)		0.50%	0.50%	0.50%
Property Taxes (% increase)	(District Input)	0.00%	0.00%	0.00%
Projected Budget Reduction	Unrestricted	0.00	0	0.00
	Restricted	\$ -	\$ -	\$ -
State Aid 8011 (enter from BASC LCFF Calc.)	(District Input)	\$ 45,868,254	\$ 50,505,669	\$ 55,378,141
EPA 8012 (enter from BASC LCFF Calc.)	(District Input)	\$ 12,894,261	\$ 12,894,261	\$ 12,894,261
Average Daily Attendance (ADA) Projections	(District Input)	11,630.40	11,630.40	11,630.40
	% Change		0.00%	0.00%
Salary Step & Column Percent Increases:				
Teachers 1100		2.00%	1.00%	1.00%
Certificated Pupil Support 1200		2.00%	1.00%	1.00%
Certificated Supervisor & Admin 1300		2.00%	1.00%	1.00%
Other Certificated 1900		0.00%	0.00%	0.00%
Instructional Aides 2100		2.00%	1.00%	1.00%
Classified Support 2200		2.00%	1.00%	1.00%
Classified Supervisor & Admin 2300		2.00%	1.00%	1.00%
Clerical, Technical, & Office Staff 2400		2.00%	1.00%	1.00%
Other Classified 2900		0.00%	0.00%	0.00%
Mgmt, Cert, & Classified Contract Increases:				
Management Increases	(District Input)	0.00%	0.00%	0.00%
Certificated Increases	(District Input)	0.00%	0.00%	0.00%
Classified Increases	(District Input)	0.00%	0.00%	0.00%
Benefits:				
STRS 3100-3102		8.88%	10.73%	12.58%
PERS 3200-3202		11.771%	12.600%	15.00%
OASDI/Medicare/Alternative 3300-3302		1.45%	1.45%	1.45%
Health & Welfare Increase (% increase) 3400-3402		1.46%	5.00%	5.00%
State Unemployment 3500-3502		0.05%	0.05%	0.05%
Workers' Comp (% increase) 3600-3602		0.00%	0.00%	0.00%
OPEB Allocated Costs (% increase) *3711-3712		1.46%	5.00%	5.00%
OPEB Active Employee Costs (% increase) 3751-3752		1.46%	5.00%	5.00%
Other Employee Benefits (include early retirement incentive) 3900-3902	(District Input)			
		Unrestricted	Restricted	Combined
FY 2014-15 General Fund Beginning Balances (District Input)		\$ 6,414,908	\$ 792,092	\$ 7,207,000
(+/-) Audit Adjustment (District Input)				\$ -
Net Beginning Balance		\$ 6,414,908	\$ 792,092	\$ 7,207,000

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

2014-15 FIRST INTERIM MULTI-YEAR PROJECTION

ASSUMPTIONS

GENERAL ASSUMPTIONS

- **Revenue Limits are replaced with Local Control Funding Formula**
- **Local Control Funding Formula (LCFF) - overview**
 - The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing Local Education Agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is complex. The primary cause for this complexity is the state's commitment to ensuring all LEA's are funded at no less than they received in 2012-13. This is simple in concept and extremely complex in application. The following describes only the basic components of the formula and transition into the LCFF.
 - The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of cost-of-living adjustment (COLA). Under revenue limits, COLAs (and their deficits) played a central role in determining changes in year-over-year funding. Under the LCFF, COLAs are but one step in the formula's calculation. With the LCFF, there are four driving factors:
 1. **Average Daily Attendance (ADA)**
 - Similar to revenue limits, funding is calculated on ADA
 2. **Annual COLA**
 - Determined by the implicit price deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in multi-year projections (MYP)
 - DOF currently estimates 2014-15 COLA at .85%, 2015-16 COLA at 2.19% and 2016-17 COLA at 2.14%
 3. **Unduplicated Percentages**
 - Certified through an LEA's CALPADS data each fall (Applied to supplemental and concentration grant calculations)
 4. **Percentage of Gap Funding During Transition**
 - Set by the DOF for the current year and estimated by the DOF for the two subsequent years for use in the MYPs
- Property taxes (including redevelopment), Education Protection Act (Prop 30) funds, and State Aid are the components of the LCFF funding.
- Property tax estimates are provided by the San Diego County Assessor's Office, using the most recent (November 2014) County Assessor information.
- ADA is calculated using the declining enrollment formula (the greater of current or prior year ADA). Fiscal year 2014-15 uses projected Period 2 ADA of 11,630.40, which is greater than the actual P2 of 2013-14 of 11,565.05.
- California Consumer Price Index (CPI) is projected using the School Services of California Dartboard forecast: 2.40% for 2014-15, 2.60% for 2015-16, and 2.70% for 2016-17.

La Mesa-Spring Valley School District

2014-15 FIRST INTERIM MULTI-YEAR PROJECTION

ASSUMPTIONS

- Lottery revenue for 2014-15, 2015-16 and 2016-17 is projected at \$162 per ADA. Funding is based upon the prior year's annual ADA.
- Using the San Diego County Treasurer's Office forecast, interest rates are projected at .50% for 2014-15, 2015-16, and 2016-17.
- Salary step-and-column is projected using a 1.00% increase for 2015-16 and 2016-17 for Certificated and Classified object codes. Certificated and Classified Supervisors and Administrators are projected using a 1.0% increase for 2015-16 and 2016-17.
- Health and Welfare benefits are projected using a 5.0% increase for 2015-16 and 2016-17 for all active employees and retirees. Current year budgets will be adjusted after changes from open enrollment are posted to the payroll system. The adjustments will be included in the second interim report which will be presented to the Board for approval in March of 2015.

La Mesa-Spring Valley School District

2014-15 FIRST INTERIM MULTI-YEAR PROJECTION

ASSUMPTIONS

REVENUE ASSUMPTIONS

REVENUE LIMIT/LCFF SOURCES

- Projections for state aid have been calculated using the DOF LCFF calculator and is based upon the best information that is currently available and includes provisions in the 2014-15 adopted state budget. The District 2014-15 adopted budget was revised (45-day revision) and approved by the Board on July 28, 2014. This report includes changes made since that time. The total changes to Revenue Limit/LCFF Sources resulted in an increase of \$317,336. The majority of this change is due to increased enrollment, adjustments in property tax funding, and EPA funding.

FEDERAL REVENUES

- Projections for 2014-15 are based on the most current funding information available and include prior year adjustments, deferred, and unused funds. Projections for 2015-16 and 2016-17 assume the same level of funding as in 2014-15 and do not include prior year funds. Adjustments have been made for one-time funds. The total changes for Federal Revenues resulted in an increase of \$436,879.

STATE REVENUES

- Projections for 2014-15 use the most current funding information available and include prior year adjustments, deferred, and unused funds. Projections for 2015-16 and 2016-17 are based on state budget information provided by School Services of California as well as the San Diego County Office of Education. The Common Core carryover funding of 1,667,827 was added to the budget as an unused grant from 2013-14 as well as unanticipated prior year Lottery funds in the amount of \$79,062. The total increase to State Revenues is \$1,746,888.

LOCAL AND OTHER REVENUES

- Projections for 2014-15 use 2013-14 actual data. The revenue and expenditure budgets for 2014-15 mini-grants 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 \$601,431.

CONTRIBUTIONS – SPECIAL EDUCATION, AND RESTRICTED MAINTENANCE

- For 2014-15 the Special Education encroachment is estimated at \$7,458,528. The Restricted Maintenance encroachment is \$2,029,408. 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

2014-15 FIRST INTERIM MULTI-YEAR PROJECTION

ASSUMPTIONS

EXPENDITURE ASSUMPTIONS

- Salary projections for 2014-15 use actual calculated data for all existing employees, adjusted for step-and-column movement and program changes. Projections also include changes in certificated and classified staffing as well as full salary restoration for all bargaining units effective July 1, 2014. Adjustments have been made to 2015-16 and 2016-17 for one-time use of carryover funds. Expenditures have been adjusted for the restoration of Grounds, Maintenance and Custodial positions.
- Statutory benefits include State Teachers' Retirement (STRS), Public Employees' Retirement (PERS), Social Security, Medicare, Workers' Compensation, and Unemployment Insurance. They are projected using actual rates for 2014-15. The STRS increase of 1.85% was added in 2015-16 and an additional 1.85% in 2016-17. The total STRS rate for 2015-16 is 10.73% & 12.58% in 2016-17 which is an increase of \$1,827,803 over the two years. The PERS increase of .8290% was added in 2015-16 and an additional 2.40% in 2016-17. The total PERS rate for 2015-16 is 12.60% and 15.00% in 2016-17 which is an increase of \$608,444 over the two years. ***The combined impact of these increases on the multi-year projection is \$2,436,247.***
- Health and welfare benefit projections for 2014-15 have been adjusted to actual calculations in the payroll system; however, until open enrollment changes are posted to the payroll system, it is difficult to project what changes might occur. These budgets will be adjusted at the second interim revision period that ends on January 31, 2015 and will reflect actual 2014-15 expenditures.
- Restricted program expenses are budgeted to equal anticipated revenues. Salary, benefits, supplies, and services have been adjusted for any known staffing or funding changes. The remainder of available funds has been budgeted in the 4000 objects and will be aligned to the object code as spent. As mentioned above, restricted programs have been adjusted in 2015-16, and 2016-17 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 2014-15 to the San Diego County JPA. The total cost is \$513,478.

Local Control Funding Formula Calculation (LCFF)

LCFF Calculator Universal Assumptions

La Mesa-Spring Valley

12/3/14

Projection Title:

2012-13 2013-14 2014-15 2015-16 2016-17

Annual COLA

(prefilled as calculated by the Department of Finance, DOF)

LCFF Gap Closed Percentage

(prefilled as calculated by the Department of Finance, DOF)

LCFF Gap Closed Percentage - May Revise

(prefilled as calculated by the Department of Finance, DOF)

Statewide 90th percentile rate

(used in Economic Recovery Target, ERT, calculation only)

EPA Entitlement as % of statewide adjusted Revenue Limit

	1.57%	0.85%	2.19%	2.14%
	12.00169574%	29.56%	20.68%	25.48%
	11.75%	28.05%	20.68%	25.48%
\$	12,921.15	---	---	---
21.5165%	21.0317%	21.9621%	21.9621%	21.9621%

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$	6,952	\$	7,012	\$	7,165	\$	7,318
Grades 4-6	\$	7,056	\$	7,116	\$	7,272	\$	7,428
Grades 7-8	\$	7,266	\$	7,328	\$	7,489	\$	7,649
Grades 9-12	\$	8,419	\$	8,491	\$	8,677	\$	8,862

Grade Span Adjustment

Grades TK-3	\$	724	\$	729	\$	745	\$	762
Grades 9-12	\$	219	\$	221	\$	226	\$	230

Supplemental Grant

20.00% 20.00% 20.00% 20.00%

Grades TK-3	\$	1,535	\$	1,548	\$	1,582	\$	1,616
Grades 4-6	\$	1,411	\$	1,423	\$	1,454	\$	1,486
Grades 7-8	\$	1,453	\$	1,466	\$	1,498	\$	1,530
Grades 9-12	\$	1,728	\$	1,742	\$	1,781	\$	1,818

Concentration Grant (>55% population)

50.00% 50.00% 50.00% 50.00%

Grades TK-3	\$	3,838	\$	3,871	\$	3,955	\$	4,040
Grades 4-6	\$	3,528	\$	3,558	\$	3,636	\$	3,714
Grades 7-8	\$	3,633	\$	3,664	\$	3,745	\$	3,825
Grades 9-12	\$	4,319	\$	4,356	\$	4,452	\$	4,546

NECESSARY SMALL SCHOOL SELECTION (if applicable)

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

Created by:

Email:

Phone:

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code

La Mesa-Spring Valley

District

Enter CDS Code: Enter Date:

68197

12/03/14

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

2012-13 REVENUE LIMIT DATA

Source: CDE 2012-13 Annual Exhibit

Line	CDE Exhibit	School District	Annual Certific.	Adjustments	12-13 RL DATA
A-1	Sch District Revenue Limit	Base Revenue Limit per ADA	6,422.05		6,422.05
A-2	Sch District Revenue Limit	Meals/BTSA Add-on per ADA (AB851)	8.62		8.62
A-3	Sch District Revenue Limit	Revenue Limit ADA	11,917.01		11,917.01
A-21	Sch District ADA	Charter School Block Grant Offset ADA	-		-
B-5	Sch District Revenue Limit	Special Revenue Limit Adjustments	-		-
B-6	Sch District Revenue Limit	Miscellaneous Revenue Limit Adjustments	-		-
B-7	Sch District Revenue Limit	All Charter District Revenue Limit Adjustment	-		-
B-8	Sch District Revenue Limit	Class Size Penalty Adjustment	-		-
B-9	Sch District Revenue Limit	Center for Advance Research and Technology (CART) Adjustment	-		-
C-1	Sch District Revenue Limit	RL Subject to the Deficits	76,634,359		76,634,359
D-1	Sch District Revenue Limit	Unemployment Insurance	739,626		739,626
D-2	Sch District Revenue Limit	Longer Day/Year Penalty	-		-
D-3	Sch District Revenue Limit	Excess ROC/P Reserves Adjustment	-		-
D-4	Sch District Revenue Limit	PERS Adjustment	147,754		147,754
D-5	Sch District Revenue Limit	SFUSD PERS Adjustment	-		-
D-6	Sch District Revenue Limit	PERS Safety Adjustment	-		-
E-1	Sch District Revenue Limit	Total Revenue Limit	60,158,227		60,158,227
E-2	Sch District Revenue Limit	Local Revenue	22,400,742		22,400,742
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	-		-

Necessary Small Schools

B-7	Sch District RL Calculations	Necessary Small School Add-on Amount	8.62		8.62
D-3	Sch District ADA	Funded NSS ADA	-		-
B-3	Sch District Revenue Limit	Allowance for Necessary Small School	-		-

Charter School All Types

A-1	Charter Categorical Block Grant Funding - all types	Total Charter School ADA	-		-
Charter School - COE, EHS & SBC					
A-13	Charter Block Grant	Total General Purpose Entitlement	-		-
B-5 EHS	Charter Block Grant	Adjusted Total	-		-
B-3 COE		In Lieu of Property Taxes	-		-
Charter School - Unified					
D-1	Charter Block Grant	Total General Purpose Entitlement	-		-
E-5	Charter Block Grant	Adjusted Total In Lieu of Property Taxes	-		-

State Aid for Revenue Limit/Charter General Purpose Block Grant

- 37,757,485

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code

La Mesa-Spring Valley

District

Enter CDS Code: Enter Date:

68197

12/03/14

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

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.)	591,872	
12-13 ADA (includes NSS, excludes Charter BG offset)	11,917.01	
Floor Other BRL per ADA	49.67	

Minimum State Aid Funding per ADA

	District	Charter
12-13 Revenue Limit ADA excluding NSS ADA and Charter School Block Grant Offset ADA	11,917.01	
12-13 Base Revenue Limit per ADA including AB851 adjustments	6,431	
Subtotal	76,634,359	
12-13 Other RL Items subject to deficit	-	
Subtotal * Deficit	59,566,354	
12-13 Other RL Items not subject to deficit (UI, PERS adj., etc.)	591,872	
Total 12-13 RL / Charter Gen. Purpose	60,158,226	-
12-13 Total ADA (Revenue Limit and NSS, excluding Charter School Block Grant Offset ADA for districts)	11,917.01	-
Minimum State Aid Funding per ADA	5,048.10	-

BASIC AID DISTRICTS FAIR SHARE CALCULATION

CDE Schedule Re-Certified June 2013	2011-12 Fair Share taken in 2012-13	\$	-	8.92%
CDE Schedule Cert. - Categ. Sub. (A-50)	2012-13 Fair Share taken in 2013-14	\$	-	
(42238.03(a)(2)(B))	2012-13 RDA Asset Liquidation	\$	-	
	2014-15 Fair Share reduction w RDA fix before Categorical limitation	\$	-	
	2014-15 on Fair Share Reduction as limited by the lessor of Categoricals or 2012-13 Excess Taxes	\$	-	

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code

La Mesa-Spring Valley

District

Enter CDS Code:	Enter Date:
68197	12/03/14

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

CATEGORICAL FUNDING REPEALED WITH LCFF

Exhibit Title 2012-13 (if applicable) Deficited Undeficited

2012-13 Categorical Programs Entitlements Subsumed into LCFF

A-1	Remedial Program	106,053	132,294
A-2	Retained and Recommended for Retention	161,721	201,734
A-3	Low STAR Score and At Risk of Retention	-	-
A-4	Core Academic Program	167,094	208,437
A-5	Regional Occupational Centers/Programs	-	-
A-6	County Offices of Education Fiscal Oversight	-	-
A-7	Middle and High School Counseling	188,806	235,522
A-8	Pupil Transportation	957,667	1,164,321
A-9	Small District/COE Bus Replacement	-	-
A-10	Gifted and Talented Education	93,617	116,782
A-11	Economic Impact Aid	1,662,768	1,662,768
A-12	Math and Reading Professional Development	62,130	77,502
A-13	Math and Reading Professional Development - English Learners	29,060	36,251
A-14	Administrator Training Program	26,672	33,272
A-15	Adult Education	-	-
A-16	Education Technology - California Technology Assistance Project	-	-
A-17	Education Technology - Statewide Education Technology Services	-	-
A-18	Deferred Maintenance	469,850	586,105
A-19	Instructional Materials Fund Realignment Program	720,458	898,722
A-20	Community Day School Additional Funding	22,910	28,579
A-21	Bilingual Teacher Training	-	-
A-22	Peer Assistance and Review	57,849	72,161
A-23	Reader Services for Blind Teachers	-	-
A-24	National Board Certification for Teachers	3,355	4,185
A-25	California School Age Families Education	-	-
A-26	California High School Exit Exam Intensive Instruction	-	-
A-27	Teacher Dismissal Apportionments	-	-
A-28	Community Based English Tutoring	78,052	97,365
A-29	School Safety and Violence Prevention	58,928	73,656
A-30	Class Size Reduction Grade 9	-	-
A-31	International Baccalaureate Diploma Program	-	-
A-32	Advance Placement Fee Reimbursement	-	-
A-33	Pupil Retention Block Grant	3,432	4,281
A-34	Teacher Credentialing Block Grant	120,673	150,531
A-35	Teacher Credentialing Block Grant Regional Support	-	-
A-36	Professional Development Block Grant	598,824	746,992
A-37	Targeted Instructional Improvement Block Grant	939,600	1,172,082
A-38	School and Library Improvement Block Grant	1,197,859	1,494,245
A-39	School Safety Competitive Block Grant	-	-
A-40	School Safety Competitive Block Grant (Prov 1)	-	-
A-41	Physical Education Teacher Incentive Program	264,162	329,518
A-42	Arts and Music Block Grant	175,095	218,418
A-43	Williams County Oversight	-	-
A-44	Valenzuela County Oversight	-	-
A-45	Certificated Staff Mentoring	-	-
A-46	Child Oral Health Assessments	9,260	11,551
A-47	Standards for Preparation and Licensing of Teachers	-	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-	-
A-49	Class Size Reduction Grades K - 3	2,880,990	2,880,990
A-52	Charter School Categorical Block Grant	-	-
A-53	Charter School In-Lieu of Economic Impact Aid	-	-
A-54	New Charter Supplemental Categorical Block Grant	-	-

MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS

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

La Mesa-Spring Valley

12/3/14

	2013-14	2014-15	2015-16	2016-17
COLA	1.57%	0.85%	2.19%	2.14%
GAP Funding rate	12.00%	29.56%	20.68%	25.48%
Estimated Property Taxes (with RDA)	22,442,074	23,168,353	23,054,606	23,054,606
Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 22,442,074	\$ 23,168,353	\$ 23,054,606	\$ 23,054,606
Statewide 90th percentile rate	\$ 12,921.15	---	---	---

UNDUPPLICATED PUPIL PERCENTAGE

	District Enrollment	COE Enrollment	Total Enrollment	District Unduplicated Pupil Count	COE Unduplicated Pupil Count	Total Unduplicated Pupil Count
2013-14	12,105		12,105	7,519		7,519
2014-15	12,147		12,147	7,306		7,306
2015-16	12,147		12,147	7,306		7,306
2016-17	12,147		12,147	7,306		7,306
2017-18	12,147		12,147	7,306		7,306

	Straight Unduplicated Pupil Percentage	Unduplicated Pupil Percentage (%)	
2013-14	62.1148%	62.1148%	1 yr average
2014-15	60.1465%	61.1290%	2 yr modified average
2015-16		60.8011%	3 yr modified average
2016-17		60.1465%	3 yr rolling avg
2017-18		60.1465%	3 yr rolling avg

AVERAGE DAILY ATTENDANCE (ADA)

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

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

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	2016-17
Grades TK-3		5,219.68	5,462.93	5,456.11	5,456.11	5,456.11
Grades 4-6	P-2	3,569.58	3,713.99	3,815.94	3,815.94	3,815.94
Grades 7-8	(Annual for SDC ext. year)	2,348.39	2,388.13	2,358.35	2,358.35	2,358.35
Grades 9-12		-	-	-	-	-
Ungraded (enter here OR in spans above)		375.54				

NPS, NPS-LCI, CDS:

TK-3		-	-	-	-
4-6		-	-	-	-
7-8	Annual	-	-	-	-
9-12		-	-	-	-

COE operated (Community School, Special Ed):

TK-3		-	1.75	1.75	1.75
4-6		-	0.96	0.96	0.96
7-8	P-2 / Annual	-	-	-	-
9-12		-	-	-	-
TOTAL			11,565.05	11,633.11	11,633.11

CHARTER ADA ADJUSTMENT

ADA transfer from District to Charter between FY

	2013-14	2014-15	2015-16	2016-17
Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				

ADA transfer from Charter to District between FY

Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				

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

12/3/14

LCFF ADA

Calculator will use greater of total 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 TK-3	5,219.68	5,462.93	-	-	-	5,462.93
Grades 4-6	3,569.58	3,713.99	-	-	-	3,713.99
Grades 7-8	2,348.39	2,388.13	-	-	-	2,388.13
Grades 9-12	-	-	-	-	-	-
Ungraded	375.54	-	-	-	-	-
SUBTOTAL	11,513.19	11,565.05	-	-	-	-
		51.86				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	11,513.19	11,565.05	-	-	-	11,565.05
2014-15						
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	5,462.93	5,456.11	-	1.75		5,457.86
Grades 4-6	3,713.99	3,815.94	-	0.96		3,816.90
Grades 7-8	2,388.13	2,358.35	-	-		2,358.35
Grades 9-12	-	-	-	-		-
SUBTOTAL	11,565.05	11,630.40	-	-		-
		65.35				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	11,565.05	11,630.40	-	2.71		11,633.11
2015-16						
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	5,456.11	5,456.11	-	1.75		5,457.86
Grades 4-6	3,815.94	3,815.94	-	0.96		3,816.90
Grades 7-8	2,358.35	2,358.35	-	-		2,358.35
Grades 9-12	-	-	-	-		-
SUBTOTAL	11,630.40	11,630.40	-	-		-
		-				
Declining or Increasing ADA		No Change				
NSS	-	-				
TOTAL ADA	11,630.40	11,630.40	-	2.71		11,633.11

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

La Mesa-Spring Valley

12/3/14

Grade Span			2016-17		Total
	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated	
Grades TK-3	5,456.11	5,456.11	-	1.75	5,457.86
Grades 4-6	3,815.94	3,815.94	-	0.96	3,816.90
Grades 7-8	2,358.35	2,358.35	-	-	2,358.35
Grades 9-12	-	-	-	-	-
SUBTOTAL	11,630.40	11,630.40	-	-	-
Declining or Increasing ADA	No Change				
NSS	-	-			
TOTAL ADA	11,630.40	11,630.40	-	2.71	11,633.11

LOCAL CONTROL FUNDING FORMULA

CALCULATE LCFF TARGET

					COLA	1.570%
Unduplicated as % of Enrollment			62.11%	62.11%		2013-14
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	5,462.93	6,952	724	954	273	48,634,567
Grades 4-6	3,713.99	7,056		877	251	30,393,713
Grades 7-8	2,388.13	7,266		903	258	20,125,089
Grades 9-12	-	8,419	219	1,073	307	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	11,565.05	81,536,355	3,955,161	10,620,577	3,041,275	99,153,369
Targeted Instructional Improvement Block Grant						939,600
Home-to-School Transportation						957,667
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						101,050,636

ECONOMIC RECOVERY TARGET PAYMENT	1/8	-
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CALCULATE LCFF FLOOR

	12-13	13-14	
	Rate	ADA	
Current year Funded ADA times Base per ADA	4,998.43	11,565.05	57,807,093
Current year Funded ADA times Other RL per ADA	49.67	11,565.05	574,436
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			11,056,885
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA			-
Less Fair Share Reduction			-
New charter: District PY rate * CY ADA	-	11,565.05	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			69,438,414

LOCAL CONTROL FUNDING FORMULA

CALCULATE LCFF PHASE-IN ENTITLEMENT

	2013/14
LOCAL CONTROL FUNDING FORMULA TARGET	101,050,636
LOCAL CONTROL FUNDING FORMULA FLOOR	69,438,414
LCFF Need (LCFF Target less LCFF Floor, if positive)	31,612,222
Current Year Gap Funding	12.00% 3,794,003
ECONOMIC RECOVERY PAYMENT	-
LCFF Entitlement before Minimum State Aid provision	73,232,417

CALCULATE STATE AID

Transition Entitlement	73,232,417
Local Revenue (including RDA)	(22,442,074)
Gross State Aid	50,790,343

CALCULATE MINIMUM STATE AID

	2012/13	12-13 Rate	13-14 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	60,158,226	5,048.10	11,565.05	58,381,529
2012-13 NSS Allowance	-			-
Less Current Year Property Taxes/In Lieu	(22,400,742)			(22,442,074)
Subtotal State Aid for Historical RL/Charter General BG	37,757,484			35,939,455
Categorical funding from 2012-13	11,056,885			11,056,885
Charter Categorical Block Grant adjusted for ADA	-			-
Minimum State Aid Guarantee	48,814,369			46,996,340

CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)

Local Control Funding Formula Floor plus Funded Gap
Minimum State Aid plus Property Taxes including RDA
Offset
Minimum State Aid Prior to Offset
Total Minimum State Aid with Offset

TOTAL STATE AID	50,790,343
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Additional State Aid (Additional SA)

LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	73,232,417
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CHANGE OVER PRIOR YEAR	2.83%	2,017,305
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LCFF Entitlement PER ADA	5,976	6,332
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PER ADA CHANGE OVER PRIOR YEAR	5.96%	356
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LCFF SOURCES INCLUDING EXCESS TAXES

	2012-13		Increase	2013-14
State Aid	48,814,370	4.05%	1,975,973	50,790,343
Property Taxes net of in-lieu	22,400,742	0.18%	41,332	22,442,074
Charter in-Lieu Taxes	-	0.00%	-	-
LCFF pre COE, Choice, Supp	71,215,112	2.83%	2,017,305	73,232,417

La Mesa-Spring Valley						
LOCAL CONTROL FUNDING						
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	2 yr average		61.13%	COLA 61.13%	0.850%	2014-15
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	5,457.86	7,012	729	946	237	48,709,338
Grades 4-6	3,816.90	7,116		870	218	31,314,068
Grades 7-8	2,358.35	7,328		896	225	19,924,457
Grades 9-12	-	8,491	221	1,065	267	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	11,633.11	82,713,563	3,978,780	10,598,832	2,656,688	99,947,863
Targeted Instructional Improvement						939,600
Home-to-School Transportation						957,667
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						101,845,130
ECONOMIC RECOVERY TARGET						
				1/4		-
CALCULATE LCFF FLOOR						
				12-13 Rate	14-15 ADA	
Current year Funded ADA time				4,998.43	11,633.11	58,147,286
Current year Funded ADA time				49.67	11,633.11	577,817
Necessary Small School Allow						-
2012-13 Categoricals						11,056,885
2012-13 Charter Categorical						-
Less Fair Share Reduction						-
New charter: District PY rate				-	11,633.11	-
Beginning in 2014-15, prior y						3,816,330
LOCAL CONTROL FUNDING F						73,598,318

La Mesa-Spring Valley			
LOCAL CONTROL FUNDING			
CALCULATE LCFF PHASE-IN ENTITLEMENT			2014/15
LOCAL CONTROL FUNDING FORMULA			101,845,130
LOCAL CONTROL FUNDING FORMULA			73,598,318
LCFF Need (LCFF Target less LCFF			28,246,812
Current Year Gap Funding	29.56%		8,349,758
ECONOMIC RECOVERY PAYMENT			-
LCFF Entitlement before Minimum State Aid			81,948,076
CALCULATE STATE AID			
Transition Entitlement			81,948,076
Local Revenue (including RDA)			(23,168,353)
Gross State Aid			58,779,723
CALCULATE MINIMUM STATE AID			
	12-13 Rate	14-15 ADA	N/A
2012-13 RL/Charter Gen BG a	5,048.10	11,633.11	58,725,103
2012-13 NSS Allowance			-
Less Current Year Property Tax			(23,168,353)
Subtotal State Aid for Historical			35,556,750
Categorical funding from 201			11,056,885
Charter Categorical Block Grant			-
Minimum State Aid Guarantee			46,613,635
CHARTER SCHOOL MINIMUM			
Local Control Funding Formula			-
Minimum State Aid plus Property			-
Offset			-
Minimum State Aid Prior to C			-
Total Minimum State Aid with			-
TOTAL STATE AID			58,779,723
Additional State Aid (Additional			-
LCFF Phase-In Entitlement (b			81,948,076
CHANGE OVER PRIOR YEAR	11.90%	8,715,659	
LCFF Entitlement PER ADA			7,044
PER ADA CHANGE OVER PRIOR	11.24%	712	
LCFF SOURCES INCLUDING EX			
		Increase	2014-15
State Aid	15.73%	7,989,380	58,779,723
Property Taxes net of in-lieu	3.24%	726,279	23,168,353
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	11.90%	8,715,659	81,948,076

LOCAL CONTROL FUNDING						
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollm	3 yr average			60.80%	COLA 2.190% 60.80%	2015-16
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	5,457.86	7,165	745	962	229	49,673,659
Grades 4-6	3,816.90	7,272		884	211	31,936,839
Grades 7-8	2,358.35	7,489		911	217	20,321,669
Grades 9-12	-	8,677	226	1,083	258	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	11,633.11	84,523,747	4,066,106	10,772,721	2,569,593	101,932,166
Targeted Instructional Improv						939,600
Home-to-School Transportati						957,667
Small School District Bus Repl						-
LOCAL CONTROL FUNDING F						103,829,433
ECONOMIC RECOVERY TARGI				3/8		
CALCULATE LCFF FLOOR						
				12-13 Rate	15-16 ADA	
Current year Funded ADA tim				4,998.43	11,633.11	58,147,286
Current year Funded ADA tim				49.67	11,633.11	577,817
Necessary Small School Allow						-
2012-13 Categoricals						11,056,885
2012-13 Charter Categorical						-
Less Fair Share Reduction						-
New charter: District PY rate				-	11,633.11	-
Beginning in 2014-15, prior y						12,166,088
LOCAL CONTROL FUNDING F						81,948,076

LOCAL CONTROL FUNDING			
CALCULATE LCFF PHASE-IN ENTITLEMENT			
			2015/16
LOCAL CONTROL FUNDING FORMULA			103,829,433
LOCAL CONTROL FUNDING FORMULA			81,948,076
LCFF Need (LCFF Target less LCFF I			21,881,357
Current Year Gap Funding	20.68%		4,525,065
ECONOMIC RECOVERY PAYMENT			-
LCFF Entitlement before Minimum			86,473,141
CALCULATE STATE AID			
Transition Entitlement			86,473,141
Local Revenue (including RDA)			(23,054,606)
Gross State Aid			63,418,535
CALCULATE MINIMUM STATE AID			
	12-13 Rate	15-16 ADA	N/A
2012-13 RL/Charter Gen BG a	5,048.10	11,633.11	58,725,103
2012-13 NSS Allowance			-
Less Current Year Property Tax			(23,054,606)
Subtotal State Aid for Historic			35,670,497
Categorical funding from 201			11,056,885
Charter Categorical Block Gra			-
Minimum State Aid Guarantee			46,727,382
CHARTER SCHOOL MINIMUM			
Local Control Funding Formul			-
Minimum State Aid plus Prop			-
Offset			-
Minimum State Aid Prior to C			-
Total Minimum State Aid with			-
TOTAL STATE AID			63,418,535
Additional State Aid (Additio			-
LCFF Phase-In Entitlement (b			86,473,141
CHANGE OVER PRIOR YEAR	5.52%	4,525,065	
LCFF Entitlement PER ADA			7,433
PER ADA CHANGE OVER PRIOR	5.52%	389	
LCFF SOURCES INCLUDING EX			
		Increase	2015-16
State Aid	7.89%	4,638,812	63,418,535
Property Taxes net of in-lieu	-0.49%	(113,747)	23,054,606
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	5.52%	4,525,065	86,473,141

		12/3/14				
LOCAL CONTROL FUNDING		v15.3b (released November 12, 2014)				
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment		3 yr average		COLA	2.140%	
				60.15%	60.15%	2016-17
		ADA	Base	Gr Span	Supp	Concen
Grades TK-3		5,457.86	7,318	762	972	208
Grades 4-6		3,816.90	7,428		894	191
Grades 7-8		2,358.35	7,649		920	197
Grades 9-12		-	8,862	230	1,094	234
Subtract NSS		-	-	-		
NSS Allowance			-			
TOTAL BASE		11,633.11	86,331,571	4,158,889	10,885,369	2,328,546
Targeted Instructional Improv						103,704,376
Home-to-School Transportat						939,600
Small School District Bus Rep						957,667
LOCAL CONTROL FUNDING F						-
						105,601,643
ECONOMIC RECOVERY TARG		1/2				
CALCULATE LCFF FLOOR						
				12-13	16-17	
				Rate	ADA	
Current year Funded ADA tin				4,998.43	11,633.11	58,147,286
Current year Funded ADA tin				49.67	11,633.11	577,817
Necessary Small School Allow						-
2012-13 Categoricals						11,056,885
2012-13 Charter Categorical						-
Less Fair Share Reduction						-
New charter: District PY rate				-	11,633.11	-
Beginning in 2014-15, prior y						16,691,153
LOCAL CONTROL FUNDING F						86,473,141

		12/3/14
LOCAL CONTROL FUNDING		v15.3b (released November 12, 2014)
CALCULATE LCFF PHASE-IN ENTITLEMENT		2016-17
LOCAL CONTROL FUNDING FORMULA		105,601,643
LOCAL CONTROL FUNDING FORMULA		86,473,141
LCFF Need (LCFF Target less LCFF		19,128,502
Current Year Gap Funding	25.48%	4,873,942
ECONOMIC RECOVERY PAYMENT		-
LCFF Entitlement before Minimum State Aid		91,347,083
CALCULATE STATE AID		
Transition Entitlement		91,347,083
Local Revenue (including RDA)		(23,054,606)
Gross State Aid		68,292,477
CALCULATE MINIMUM STATE AID		
	12-13 Rate 16-17 ADA	N/A
2012-13 RL/Charter Gen BG	5,048.10 11,633.11	58,725,103
2012-13 NSS Allowance		-
Less Current Year Property Tax		(23,054,606)
Subtotal State Aid for Historical		35,670,497
Categorical funding from 2012		11,056,885
Charter Categorical Block Grant		-
Minimum State Aid Guarantee		46,727,382
CHARTER SCHOOL MINIMUM		
Local Control Funding Formula		-
Minimum State Aid plus Property		-
Offset		-
Minimum State Aid Prior to COE		-
Total Minimum State Aid with		-
TOTAL STATE AID		68,292,477
Additional State Aid (Additional		-
LCFF Phase-In Entitlement (b		91,347,083
CHANGE OVER PRIOR YEAR	5.64%	4,873,943
LCFF Entitlement PER ADA		7,852
PER ADA CHANGE OVER PRIOR	5.64%	419
LCFF SOURCES INCLUDING EX		
	Increase	2016-17
State Aid	7.69% 4,873,942	68,292,477
Property Taxes net of in-lieu	0.00% -	23,054,606
Charter in-Lieu Taxes	0.00% -	-
LCFF pre COE, Choice, Supp	5.64% 4,873,942	91,347,083

La Mesa-Spring Valley

12/3/14

PROPOSITION 30 - EPA

EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.0317%	21.9621%	21.9621%	21.9621%
CALCULATE APPLICATION OF EPA					
	2012-13	2013-14	2014-15	2015-16	2016-17
Adjusted Total Revenue Limit	60,158,227	58,381,529	58,725,103	58,725,103	58,725,103
CY Adjusted NSS Allowance		-	-	-	-
Total	60,158,227	58,381,529	58,725,103	58,725,103	58,725,103
Less Property Taxes/In-Lieu	22,400,742	22,442,074	23,168,353	23,054,606	23,054,606
Gross State Aid for Purposes of EPA	37,757,485	35,939,455	35,556,750	35,670,497	35,670,497
EPA Entitlement					
Proportionate Share*	12,943,945	12,278,628	12,897,266	12,897,266	12,897,266
Min EPA \$200/ADA	2,383,402	2,313,010	2,326,622	2,326,622	2,326,622
EPA Allocation	12,943,945	12,278,628	12,897,266	12,897,266	12,897,266
Application of EPA					
Phase-In Entitlement	60,158,227	73,232,417	81,948,076	86,473,141	91,347,083
Less Property Taxes/In-Lieu	22,400,742	22,442,074	23,168,353	23,054,606	23,054,606
Gross State Aid	37,757,485	50,790,343	58,779,723	63,418,535	68,292,477
Less EPA Allocation	12,943,945	12,278,628	12,897,266	12,897,266	12,897,266
Net State Aid	24,813,540	38,511,715	45,882,457	50,521,269	55,395,211
Minimum State Aid					
Adjusted Total Revenue Limit	60,158,227	58,381,529	58,725,103	58,725,103	58,725,103
2012-13 Deficited NSS Allowance	-	-	-	-	-
Less Property Taxes/In-Lieu	22,400,742	22,442,074	23,168,353	23,054,606	23,054,606
Less EPA Allocation	12,943,945	12,278,628	12,897,266	12,897,266	12,897,266
Revenue Limit Minimum State Aid	24,813,540	23,660,827	22,659,484	22,773,231	22,773,231
Categorical Minimum State Aid	11,056,885	11,056,885	11,056,885	11,056,885	11,056,885
Minimum State Aid Guarantee	35,870,425	34,717,712	33,716,369	33,830,116	33,830,116
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-
LCFF State Aid	35,870,425	38,511,715	45,882,457	50,521,269	55,395,211
EPA in Excess to LCFF Funding	-	-	-	-	0

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

La Mesa-Spring Valley					12/3/14
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>		13,255,520	13,342,314	13,213,915	
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		1,971,638	3,200,000	3,250,000	
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]		11,283,882	10,142,314	9,963,915	
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		3,335,516	2,097,431	2,538,806	
GAP funding rate		29.56%	20.68%	25.48%	
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A		5,307,154	5,297,431	5,788,806	
6. Base Funding LCFF Phase-In Entitlement less [5], <i>excludes Targeted Instructional Improvement & Transportation</i>		74,743,655	79,278,443	83,661,010	
LCFF Phase-In Entitlement		81,948,076	86,473,141	91,347,083	
7/8. Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part B		7.10%	6.68%	6.92%	
*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	\$ 5,307,154	\$ 5,297,431	\$ 5,788,806		
Current year Minimum Proportionality Percentage (MPP)	7.10%	6.68%	6.92%		

LCFF Calculator Universal Assumptions
La Mesa-Spring Valley

Summary of Funding				
	2013-14	2014-15	2015-16	2016-17
Target	\$ 101,050,636	\$ 101,845,130	\$ 103,829,433	\$ 105,601,643
Floor	69,438,414	73,598,318	81,948,076	86,473,141
Current Year Gap Funding	3,794,003	8,349,758	4,525,065	4,873,942
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 73,232,417	\$ 81,948,076	\$ 86,473,141	\$ 91,347,083

	Components of LCFF By Object Code				
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 24,813,540	\$ 38,511,715	\$ 45,882,457	\$ 50,521,269	\$ 55,395,211
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	11,056,885	-	-	-	-
8012 - EPA	12,943,945	12,278,628	12,897,266	12,897,266	12,897,266
Local Revenue Sources:					
8021 to 8048 - Property Taxes		22,442,074	23,168,353	23,054,606	23,054,606
8096 - In-Lieu of Property Taxes		-	-	-	-
Property Taxes net of in-lieu	22,400,742	22,442,074	23,168,353	23,054,606	23,054,606
TOTAL FUNDING	\$ 71,215,112	\$ 73,232,417	\$ 81,948,076	\$ 86,473,141	\$ 91,347,083
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -

Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant				
	2013-14	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	5,307,154	\$ 5,297,431	\$ 5,788,806
Current year Minimum Proportionality Percentage (MPP)		7.10%	6.68%	6.92%

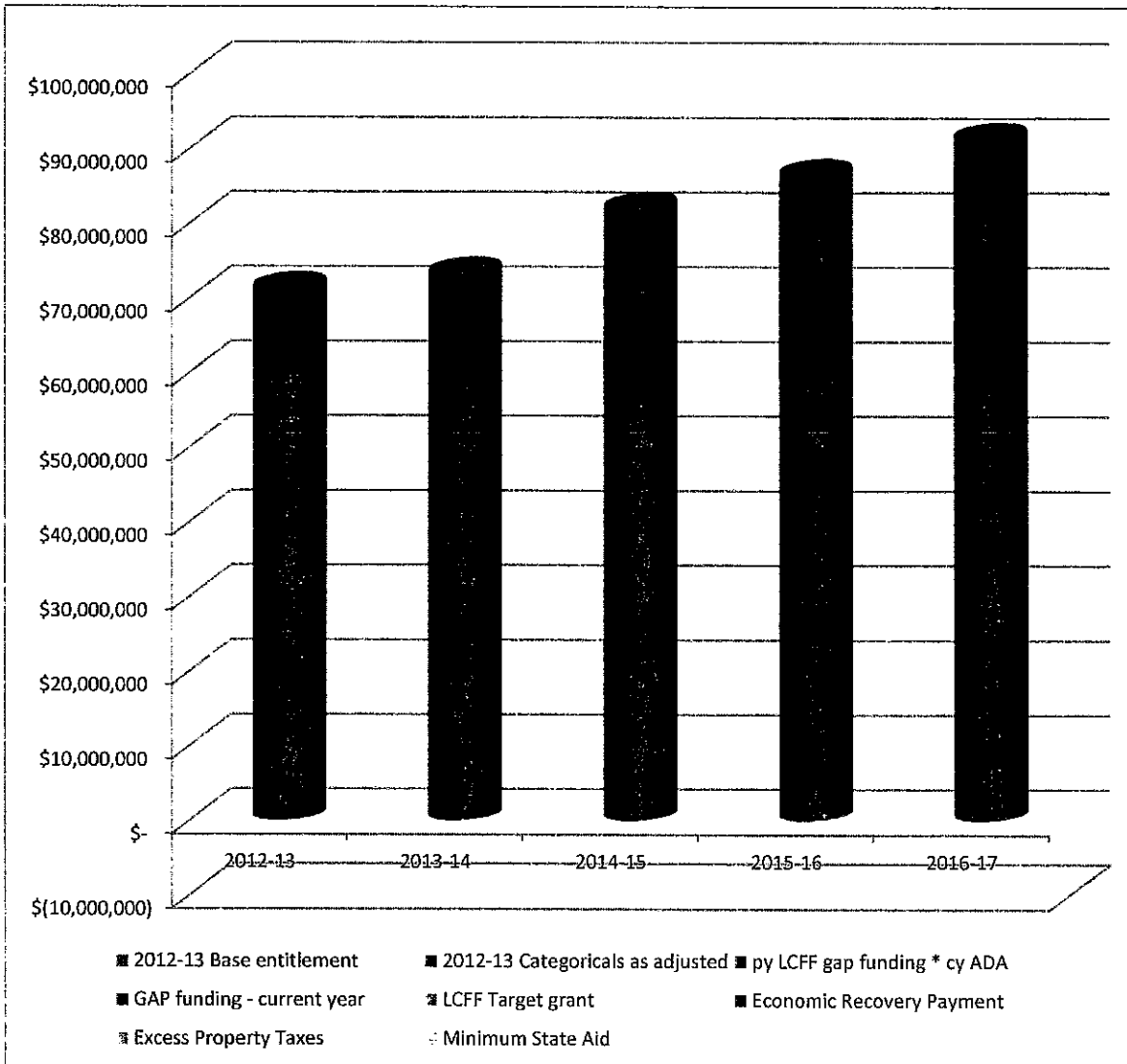
Summary of Student Population				
	2013-14	2014-15	2015-16	2016-17
Unduplicated Pupil Population				
Count	7,519.00	7,306.00	7,306.00	7,306.00
Rolling %, Supplemental Grant	62.1148%	61.1290%	60.8011%	60.1465%
Rolling %, Concentration Grant	62.1148%	61.1290%	60.8011%	60.1465%
Total Actual ADA	11,565.05	11,633.11	11,633.11	11,633.11
Grades TK-3	5,462.93	5,457.86	5,457.86	5,457.86
Grades 4-6	3,713.99	3,816.90	3,816.90	3,816.90
Grades 7-8	2,388.13	2,358.35	2,358.35	2,358.35
Grades 9-12	-	-	-	-
Total Adjusted Base Funded ADA	11,565.05	11,633.11	11,633.11	11,633.11
Grades TK-3	5,462.93	5,457.86	5,457.86	5,457.86
Grades 4-6	3,713.99	3,816.90	3,816.90	3,816.90
Grades 7-8	2,388.13	2,358.35	2,358.35	2,358.35
Grades 9-12	-	-	-	-
Necessary Small Schools	-	-	-	-

La Mesa-Spring Valley

12/3/14

LOCAL CONTROL FUNDING FORMULA

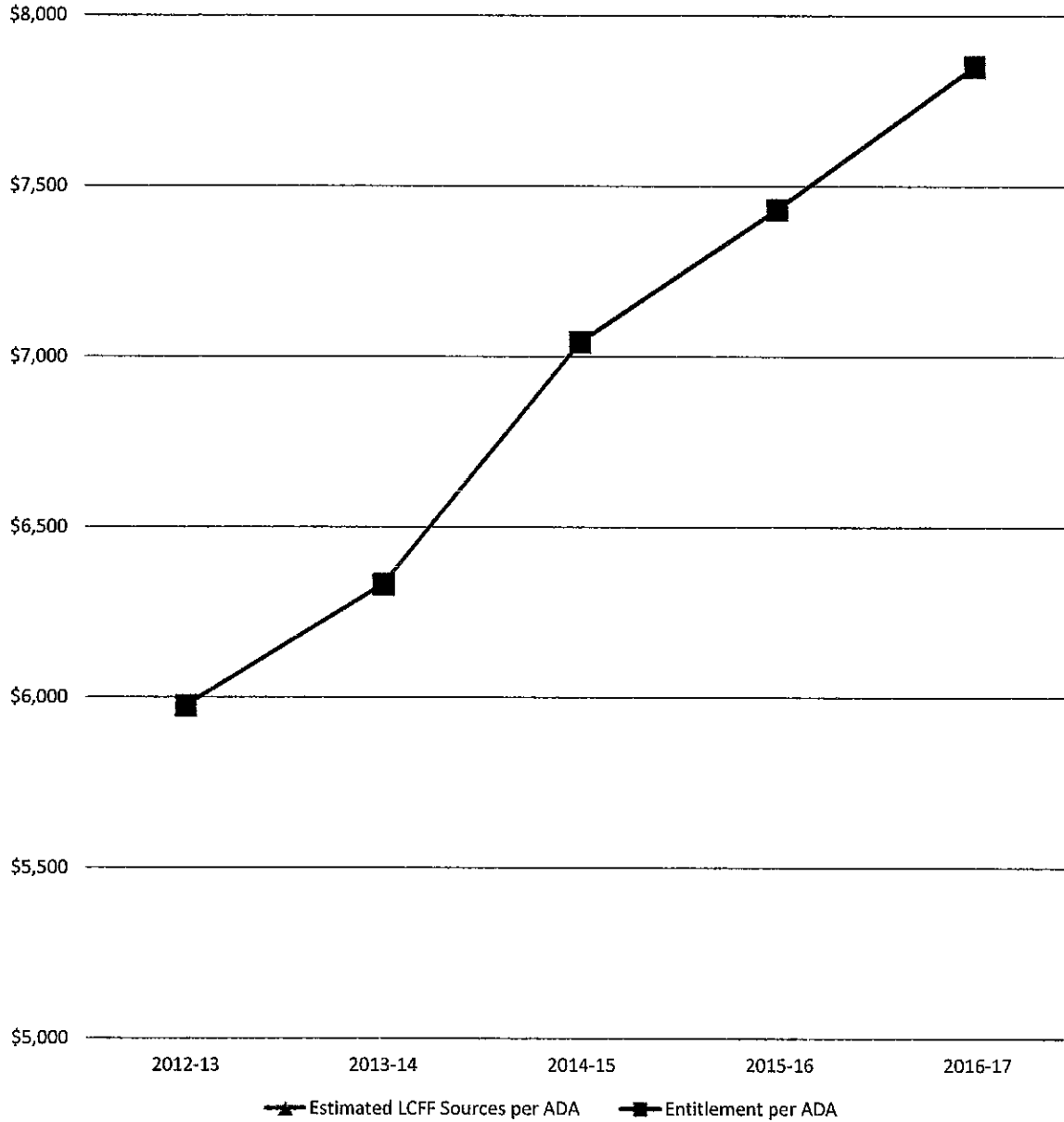
	2012-13	2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	\$ -	\$ 0	\$ 0	\$ 0	\$ (0)
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 3,794,003	\$ 8,349,758	\$ 4,525,065	\$ 4,873,942
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 3,816,330	\$ 12,166,088	\$ 16,691,153
2012-13 Categoricals as adjusted	\$ 11,056,885	\$ 11,056,885	\$ 11,056,885	\$ 11,056,885	\$ 11,056,885
2012-13 Base entitlement	\$ 60,158,227	\$ 58,381,529	\$ 58,725,103	\$ 58,725,103	\$ 58,725,103
Total General Purpose Funding	\$ 71,215,112	\$ 73,232,417	\$ 81,948,076	\$ 86,473,141	\$ 91,347,083
Calculator tab: Recap total LCFF	\$ 71,215,112	\$ 73,232,417	\$ 81,948,076	\$ 86,473,141	\$ 91,347,083
Proof	TRUE	TRUE	TRUE	TRUE	TRUE



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

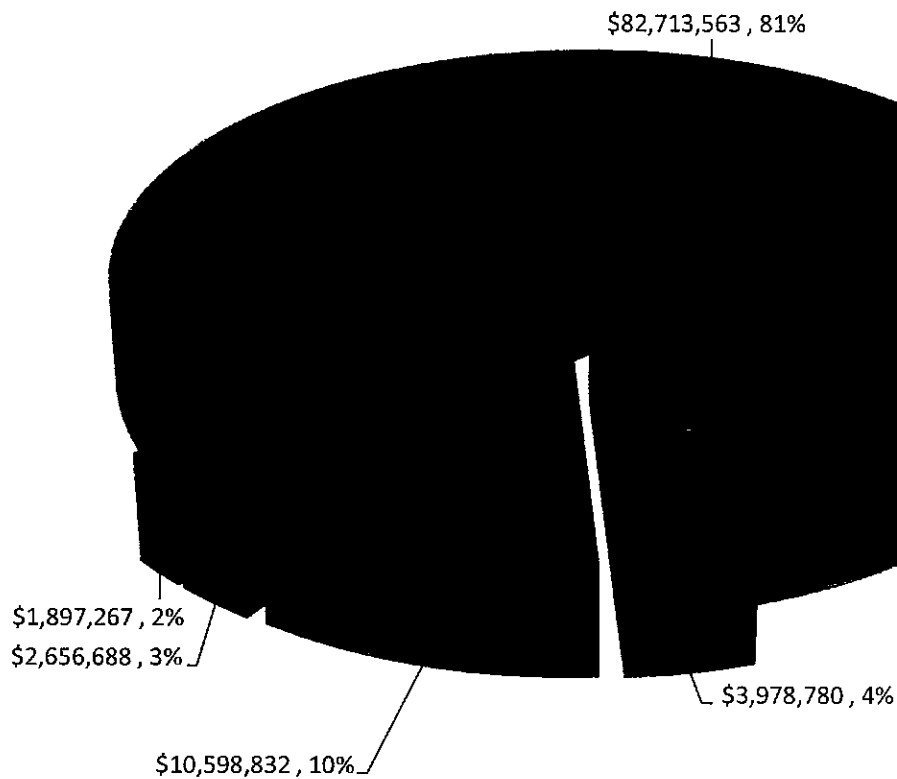
LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17
Funded ADA	11,917.01	11,565.05	11,633.11	11,633.11	11,633.11
Estimated LCFF Sources per ADA	\$ 5,975.92	\$ 6,332.22	\$ 7,044.38	\$ 7,433.36	\$ 7,852.34
Net Change per ADA		\$ 356.30	\$ 712.16	\$ 388.98	\$ 418.97
Net Percent Change		5.96%	11.25%	5.52%	5.64%
Estimated LCFF Entitlement per ADA	\$ 5,975.92	\$ 6,332.22	\$ 7,044.38	\$ 7,433.36	\$ 7,852.34
Net Change per ADA		\$ 356.30	\$ 712.16	\$ 388.98	\$ 418.97
Net Percent Change		5.96%	11.25%	5.52%	5.64%



Components of LCFF Target Entitlement

	2014-15
Base Grant	\$ 82,713,563
Grade Span Adjustment	\$ 3,978,780
Supplemental Grant	\$ 10,598,832
Concentration Grant	\$ 2,656,688
Add-ons (TIIBG & Transportation)	\$ 1,897,267
Total	\$ 101,845,130

2014-15

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

La Mesa-Spring Valley					12/3/14
LOCAL CONTROL FUNDING FORMULA					
Summary of Funding					
	2013-14	2014-15	2015-16	2016-17	
Target	\$ 101,050,636	\$ 101,845,130	\$ 103,829,433	\$ 105,601,643	
Floor	69,438,414	73,598,318	81,948,076	86,473,141	
CY Gap Funding	3,794,003	8,349,758	4,525,065	4,873,942	
ERT	-	-	-	-	
Minimum State Aid	-	-	-	-	
Total Phase-In Entitlement	\$ 73,232,417	\$ 81,948,076	\$ 86,473,141	\$ 91,347,083	

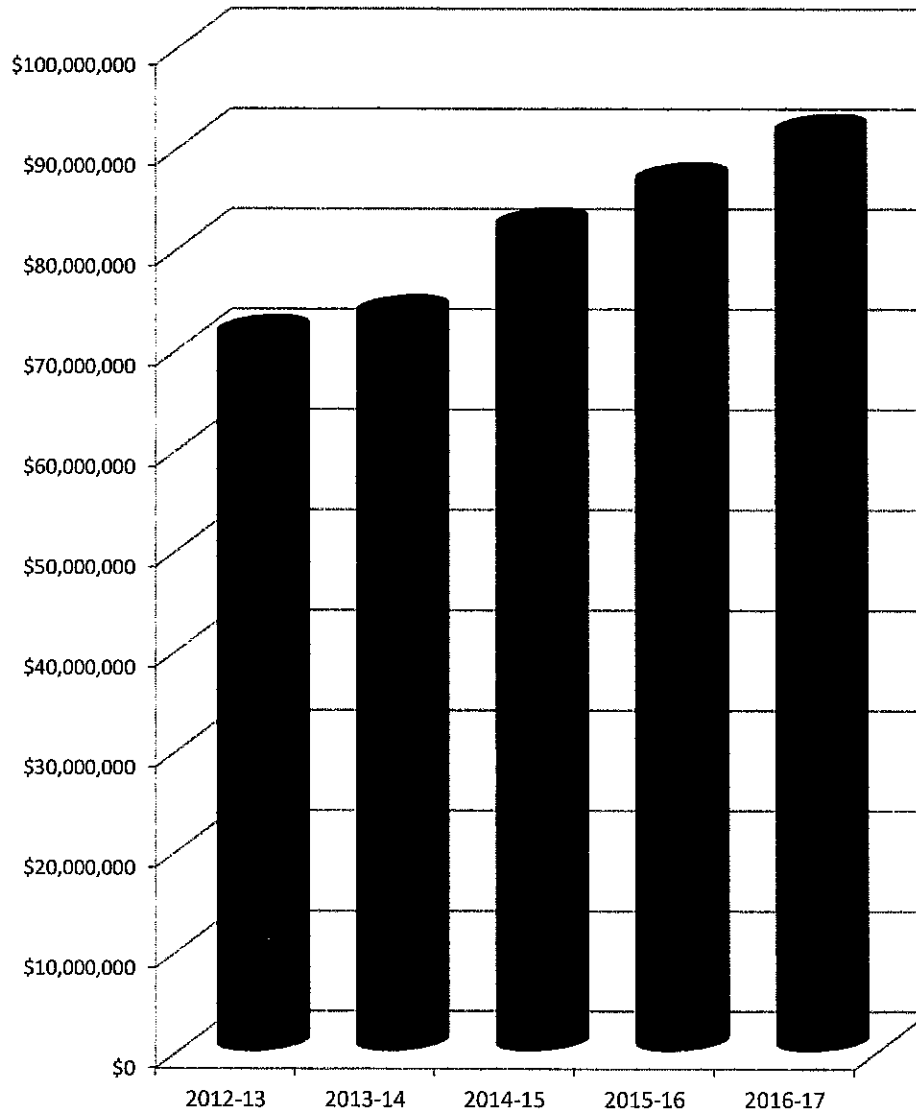
Components of LCFF By Object Code					
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 24,813,540	\$ 38,511,715	\$ 45,882,457	\$ 50,521,269	\$ 55,395,211
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	11,056,885	-	-	-	-
8012 - EPA	12,943,945	12,278,628	12,897,266	12,897,266	12,897,266
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes net of in-lieu	22,400,742	22,442,074	23,168,353	23,054,606	23,054,606
8096 - Charter's In-Lieu Taxes	-	-	-	-	-
TOTAL FUNDING	\$ 71,215,112	\$ 73,232,417	\$ 81,948,076	\$ 86,473,141	\$ 91,347,083
<i>Excess Taxes</i>	\$ -	\$ 0	\$ 0	\$ 0	(0)

La Mesa-Spring Valley

12/3/14

LOCAL CONTROL FUNDING FORMULA

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



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

LCFF Entitlement	\$	71,215,112	\$	73,232,417	\$	81,948,076	\$	86,473,141	\$	91,347,083
Excess Taxes		-		0		0		0		(0)
Minimum EPA		-		-		-		-		0
Proof Total all Sources	\$	71,215,112	\$	73,232,417	\$	81,948,076	\$	86,473,141	\$	91,347,083
		TRUE		TRUE		TRUE		TRUE		TRUE